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Government
of Canada

Gouvernement
du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada

2011

Volume I

Summary Report
and Financial
Statements

Canada





Government
of Canada

Gouvernement
du Canada

Prepared by the
Receiver General for Canada

Public Accounts of Canada 2011

Volume I

Summary Report and Financial Statements

Canada

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Available in Canada through
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Publishing and Depository Services

PWGSC

Ottawa, Canada K1A 0S5

Internet: <http://publications.gc.ca>

Phone: 1-613-941-5995 or 1-800-635-7943

Paper copy: Catalogue No. P51-1/2011-1E

ISBN 978-0-660-20032-3

PDF copy: Catalogue No. P51-1/2011-1E-PDF

ISBN 978-1-100-17856-1

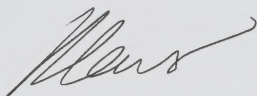
To His Excellency

The Right Honourable David Johnston,
C.C., C.M.M., C.O.M., C.D.,
*Governor General and
Commander-in-Chief of Canada*

May it please your Excellency:

I have the honour to present to Your Excellency
the *Public Accounts of Canada* for the year ended
March 31, 2011.

All of which is respectfully submitted.



Tony Clement, P.C., M.P.
*President of the Treasury Board and Minister
for the Federal Economic Development
Initiative for Northern Ontario*

Ottawa, November 3, 2011

To The Honourable Tony Clement, P.C., M.P.
*President of the Treasury Board and
Minister for the Federal Economic
Development Initiative for Northern Ontario*

Sir:

In accordance with the provisions of section 64(1) of
the *Financial Administration Act*, I have the honour to
transmit herewith the *Public Accounts of Canada* for the
year ended March 31, 2011, to be laid by you before the
House of Commons.

Respectfully submitted,



Rona Ambrose, P.C., M.P.
Receiver General for Canada

Ottawa, November 3, 2011

To The Honourable Rona Ambrose, P.C., M.P.
Receiver General for Canada

Madam:

I have the honour to submit the *Public Accounts of
Canada* for the year ended March 31, 2011.

Under section 64(1) of the *Financial Administration
Act*, the *Public Accounts of Canada* for each fiscal year
shall be prepared by the Receiver General and shall be
laid before the House of Commons by the President of
the Treasury Board on or before the thirty-first day of
December next following the end of that year, or if the
House of Commons is not then sitting, within the first
fifteen days next thereafter that the House of Commons is
sitting.

This annual report is presented in three volumes:

Volume I—The financial statements of Canada on
which the Auditor General has expressed an opinion and
provided his observations; a discussion and analysis of the
financial statements and a ten-year comparison of financial
information; analyses of revenues and expenses, and of as-
set and liability accounts; and various other statements;

Volume II—Details of the financial operations of
the Government, segregated by ministry; and

Volume III—Additional information and analyses.

Respectfully submitted,



François Guimont
Deputy Receiver General for Canada

Ottawa, November 3, 2011

VOLUME I

2010-2011

PUBLIC ACCOUNTS OF CANADA

Table of contents

Section

Introduction

1. Financial Statements Discussion and Analysis
2. Financial Statements of the Government of Canada and Report and Observations of the Auditor General of Canada
3. Revenues, Expenses and Accumulated Deficit
4. Consolidated Accounts
5. Accounts Payable and Accrued Liabilities
6. Interest-Bearing Debt
7. Cash and Accounts Receivable
8. Foreign Exchange Accounts
9. Loans, Investments and Advances
10. Non-Financial Assets
11. Contractual Obligations and Contingent Liabilities
12. Index

INTRODUCTION TO THE *PUBLIC ACCOUNTS OF CANADA*

Nature of the *Public Accounts of Canada*

The *Public Accounts of Canada* is the report of the Government of Canada prepared annually by the Receiver General, as required by section 64 of the *Financial Administration Act*. It covers the fiscal year of the Government, which ends on March 31.

The information contained in the report originates from two sources of data:

- the summarized financial transactions presented in the accounts of Canada, maintained by the Receiver General; and
- the detailed records, maintained by departments and agencies.

Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the *Public Accounts of Canada*

The *Public Accounts of Canada* is produced in three volumes.

Volume I presents the audited financial statements of the Government, as well as additional financial information and analyses;

Volume II presents the financial operations of the Government, segregated by ministry; and

Volume III presents supplementary information and analyses.

SECTION 1

2010-2011

PUBLIC ACCOUNTS OF CANADA

Financial Statements Discussion and Analysis

CONTENTS

	<i>Page</i>
Financial statements discussion and analysis	1.2
Introduction	1.2
2010-2011 financial highlights	1.2
Discussion and analysis	1.3
Economic highlights	1.3
The budgetary balance	1.5
Revenues	1.6
Expenses	1.7
Comparison of actual results to budget projections	1.8
Accumulated deficit	1.9
Risks and uncertainties	1.14
Ten year comparative financial information	1.15
Detailed statement of operations and accumulated deficit	1.15
Detailed statement of financial position	1.16
Statement of change in net debt	1.17
Statement of cash flow	1.18
Detailed statement of non-budgetary transactions and of non-financial assets	1.19
Detailed statement of foreign exchange, unmatured debt and cash transactions	1.20
Glossary of terms	1.21

NOTE TO READER

An overview of the financial operations of the Government of Canada is provided in the *Annual Financial Report* prepared by the Department of Finance. This Report also includes condensed financial statements.

Accompanying this Report are historical fiscal reference tables and related fiscal indicators for the federal government and the provinces.

The *Annual Financial Report* is available on the Internet at <http://www.fin.gc.ca/>.

FINANCIAL STATEMENTS DISCUSSION AND ANALYSIS

Introduction

The *Public Accounts of Canada* is a major accountability report of the Government of Canada. This section, together with the other sections in this volume and in Volumes II and III of the *Public Accounts of Canada*, provides detailed supplementary information in respect of matters reported in the audited financial statements in Section 2 of this volume. Further discussion and analysis of the Government's financial results can be found in the *Annual Financial Report of the Government of Canada – Fiscal Year 2010-2011*, available on the Department of Finance's website.

The financial statements have been prepared under the joint direction of the Minister of Finance, the President of the Treasury Board and the Receiver General for Canada. Responsibility for the integrity and objectivity of the financial statements rests with the Government. A glossary of terms used in this financial statement discussion and analysis is provided at the end of this section.

2010-2011 Financial Highlights

- The Government posted a budgetary deficit of \$33.4 billion for the fiscal year ended March 31, 2011, compared to a budgetary deficit of \$55.6 billion in 2009-2010. Roughly half of the \$33.4-billion deficit was attributable to actions taken under Canada's Economic Action Plan, which has provided significant additional support to Canadians in the form of personal income tax reductions, enhanced Employment Insurance (EI) benefits, investments in infrastructure and support for housing, support for industries and communities, and actions to improve access to financing.
- The \$33.4-billion deficit in 2010-2011 was \$2.8 billion lower than forecast in the June 2011 budget. Revenues were \$1.5 billion higher than forecast, while program expenses were \$1.2 billion lower than forecast.
- The accumulated deficit (the difference between total liabilities and total assets) stood at \$550.3 billion at March 31, 2011. The accumulated deficit-to-GDP (gross domestic product) ratio was 33.9 percent, down 0.1 percentage point from a year earlier. The accumulated deficit-to-GDP ratio at March 31, 2011 stood at less than half of its peak of 68.4 percent at March 31, 1996.
- As reported by the Organisation for Economic Co-operation and Development (OECD), Canada's total government net debt-to-GDP ratio stood at 30.4 percent in 2010. This is the lowest level among Group of Seven (G-7) countries, which the OECD estimates recorded an average net debt of 71.4 percent of GDP in that same year.

Discussion and Analysis

Economic Highlights ⁽¹⁾

Throughout 2010 and into early 2011, the global economy continued its recovery from the deepest and most synchronized recession since the 1930s. During this time, global financial market conditions improved and commodity prices rebounded. However, in more recent months the global economic recovery has slowed and downside risks have grown. Weakening global economic growth, particularly in the U.S. and Europe, combined with ongoing concern about sovereign debt in Europe, have led to increasing volatility in global equity, bond and foreign exchange markets.

Reflecting Canada's strong economic and fiscal fundamentals, together with the impact of Canada's Economic Action Plan and significant monetary policy stimulus, the Canadian economy has had the strongest recovery to date among G-7 countries. Economic activity in Canada is now about 1.8 percent above its pre-recession level, while employment is 1.0 percent higher. Indeed, Canada is the only G-7 country to have recovered both all of the GDP and all of the employment lost during the recession.

Throughout 2010, growth in Canada was fuelled by a strong rebound in consumer and business expenditures, reflecting in part the positive impact of Canada's Economic Action Plan, low interest rates and strong fundamentals. Growth in real consumer spending on goods and services has averaged more than 3 percent in 2010. Business investment in machinery and equipment has been even stronger, growing on average by more than 17 percent per quarter. In the first half of 2011, domestic demand in Canada remained strong, with consumption and business investment continuing to expand. In particular, business investment in machinery and equipment grew by more than 16 percent in the first half of 2011. The strength of the domestic economy, however, has been dampened by weak demand for Canadian exports, particularly from the U.S.

The economic recovery has underpinned a strong rebound in Canada's labour market. By July 2011, the economy had created about 600,000 jobs relative to its trough in July 2009—more than offsetting the jobs lost in Canada during the global economic downturn. Canada's labour market recovery has also been widespread, with virtually all provinces having recorded employment gains over the recovery. Furthermore, most of the jobs created have been full-time and in relatively high-wage industries.

The level of economic activity in 2010 was considerably higher than in 2009. Real GDP increased by 3.2 percent in 2010. Nominal GDP (the broadest single measure of the Government's tax base) increased by 6.3 percent as a result of the increase in real GDP together with a significant rebound in global commodity prices.

⁽¹⁾ This section incorporates data available up to and including August 31, 2011. However, fiscal results in the following section cover the period from April 1, 2010 to March 31, 2011.

Canada's Economic Action Plan

In Budget 2009, the Government introduced Canada's Economic Action Plan (EAP) in response to the worst economic and financial crisis since the 1930s. The EAP was designed to support economic growth and to protect jobs and incomes affected by the downturn, and its implementation has been effective at shielding Canadians from the worst of the global recession. The EAP has:

- Reduced taxes permanently.
- Helped the unemployed through enhanced EI benefits and training programs.
- Prevented layoffs by enhancing the EI work-sharing program.
- Made significant investments in infrastructure and provided additional support to the housing sector through the Home Renovation Tax Credit.
- Advanced Canada's knowledge economy by improving infrastructure at colleges and universities and supporting research and technology.
- Supported industries and communities most affected by the global downturn.
- Improved access to and the affordability of financing for Canadian households and businesses.

These measures have been implemented across a large number of departments, agencies and Crown corporations, often in partnership with other levels of government.

Because the stimulus in the EAP was designed to provide temporary support to the economy, the vast majority of initiatives announced in Budget 2009 ended as planned on March 31, 2011. Four provincial, territorial and municipal infrastructure programs were extended to October 31, 2011 in order to provide the federal government's partners an additional construction season to complete projects that faced delays.

Progress in Implementing Canada's Economic Action Plan

	2010-2011 Impact of EAP (accrual basis – in billions of dollars)
Reducing the tax burden for Canadians	3.2
Helping the unemployed	5.0
Building infrastructure to create jobs	5.1
Advancing Canada's knowledge economy and creating better jobs	1.4
Supporting industries and communities	1.8
Total federal support	16.5

Note: Totals may not add due to rounding.

Actions taken during the second year of the EAP account for approximately \$16.5 billion of the 2010-2011 deficit of \$33.4 billion. Of the amounts recorded under the EAP, revenue reductions account for \$5.9 billion, while expenditure measures account for \$10.6 billion.

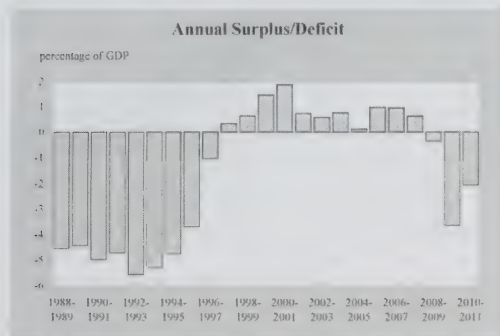
The \$16.5 billion of EAP measures in 2010-2011 are recorded on an accrual basis. This amount is lower than the cash value of the EAP due largely to investments in federal assets (for which budgetary costs are amortized over a number of years) and loans to third parties (for which budgetary costs are only recorded to the extent there is a risk of loss). The seven reports to Canadians on the EAP have focused on the cash value of the EAP because this is the best measure for assessing the impact of the stimulus on the economy.

The Government has reported regularly to Canadians on the implementation of the EAP. Canadians can learn more about individual elements of the EAP at www.actionplan.gc.ca.

The Budgetary Balance

The Government posted a budgetary deficit of \$33.4 billion in 2010-2011, reflecting the impact of the global economic recession and the stimulus measures introduced to help mitigate its impact.

The following graph shows the Government's budgetary balance since 1988-1989. To enhance the comparability of results over time and across jurisdictions, the budgetary balance and its components are presented as a percentage of GDP. The budgetary deficit stood at 2.1 percent of GDP in 2010-2011, down from 3.6 percent a year earlier, and down 3.5 percentage points from its most recent peak of 5.6 percent in 1992-1993.



The 2010-2011 budgetary deficit of \$33.4 billion compares to a deficit of \$55.6 billion in 2009-2010. Revenues were up \$18.5 billion, or 8.5 percent, from the prior year. Over half of this increase was attributable to growth in personal income tax revenues, which grew by \$9.5 billion, or 9.1 percent. The remaining growth in revenues was largely attributable to increases in other revenues and Goods and Services Tax (GST) revenues, which increased by \$6.5 billion and \$1.4 billion, respectively.

2010-2011 Financial Highlights

	2010-2011	2009-2010
	(in billions of dollars)	
Statement of Operations		
Revenues.....	237.1	218.6
Expenses—		
Program expenses.....	239.6	244.8
Public debt charges.....	30.9	29.4
Total expenses.....	270.5	274.2
<i>Annual deficit</i>	33.4	55.6
<i>Percentage of GDP</i>	2.1%	3.6%
Statement of Financial Position		
Liabilities—		
Interest-bearing debt.....	801.8	762.8
Other.....	119.1	120.5
Total liabilities.....	920.9	883.3
Financial assets.....	304.0	300.8
<i>Net debt</i>	616.9	582.5
Non-financial assets.....	66.6	63.4
<i>Accumulated deficit</i>	550.3	519.1
<i>Percentage of GDP</i>	33.9%	34.0%

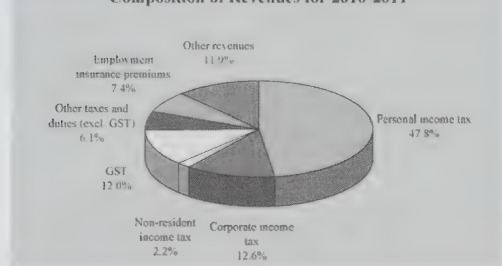
Note: Totals may not add due to rounding.

Expenses were down \$3.7 billion, or 1.4 percent, from the prior year. Program expenses decreased by \$5.2 billion, largely reflecting one-time assistance to the automotive industry and Harmonized Sales Tax (HST) transitional assistance to the provinces of Ontario and British Columbia in 2009-2010, as well as a decline in EI benefit payments. Public debt charges increased by \$1.5 billion, or 5.0 percent, from the prior year, reflecting a higher stock of interest-bearing debt.

Revenues

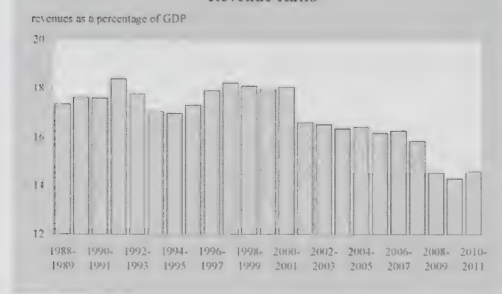
The largest source of federal revenues is personal income tax revenues, which accounted for 47.8 percent of total revenues in 2010-2011. Corporate income tax revenues accounted for 12.6 percent of revenues in 2010-2011, down from 13.9 percent in 2009-2010, due to a lower general tax rate and one-time factors which temporarily increased corporate income tax revenues in 2009-2010. EI premium revenues represented 7.4 percent of revenues in 2010-2011. In 2010-2011, other taxes and duties made up 18.1 percent of total revenues, with 12.0 percent coming from the GST. Other revenues made up 11.9 percent of total revenues in 2010-2011. In 2010-2011, other taxes and duties made up 18.1 percent of total revenues, with 12.0 percent coming from the GST. Other revenues made up 11.9 percent of total revenues in 2010-2011, up 2.0 percentage points from a year earlier, due mainly to an increase in the net profits of enterprise Crown corporations.

Composition of Revenues for 2010-2011



The revenue ratio - revenues as a percentage of GDP - compares the total of all federal revenues to the size of the economy. This ratio is influenced by changes in statutory tax rates and by economic developments. The ratio stood at 14.6 percent in 2010-2011, up 0.3 percentage points from 2009-2010, reflecting the economic recovery and the expiration of the Home Renovation Tax Credit. However, the ratio has been declining gradually since 2001-2002, and is down significantly from an average of 18 percent over the period 1996-1997 to 2000-2001. This decline is due primarily to tax reduction measures.

Revenue Ratio



Revenues Compared to 2009-2010

The following table compares revenues for 2010-2011 to 2009-2010.

Revenues

	2010-11	2009-10	Change	
			Absolute	%
			(in millions of dollars)	
Income tax revenues—				
Personal	113,457	103,947	9,510	9.1
Corporate	29,969	30,361	-392	-1.3
Non-resident	5,137	5,293	-156	-2.9
Total.....	148,563	139,601	8,962	6.4
Other taxes and duties—				
Goods and services tax	28,379	26,947	1,432	5.3
Energy taxes	5,342	5,178	164	3.2
Customs import duties	3,520	3,490	30	0.9
Other excise taxes and duties	5,662	4,958	704	14.2
Total.....	42,903	40,573	2,330	5.7
Employment insurance premiums ..	17,501	16,761	740	4.4
Other revenues.....	28,124	21,665	6,459	29.8
Total revenues	237,091	218,600	18,491	8.5

Total revenues increased by \$18.5 billion in 2010-2011, primarily reflecting growth in personal income tax revenues, GST revenues, other excise taxes and duties, EI premium revenues and other revenues. These increases were partially offset by lower corporate and non-resident income tax revenues.

Personal income tax revenues increased by \$9.5 billion, or 9.1 percent, in 2010-2011. This increase reflected growth in personal income, combined with the expiration of the Home Renovation Tax Credit on January 31, 2010.

Corporate income tax revenues decreased by \$0.4 billion, or 1.3 percent, in 2010-2011, despite strong gains in corporate profits. This decrease primarily reflects a lower general tax rate and one-time factors which boosted 2009-2010 revenues.

Non-resident income tax revenues were down \$0.2 billion, or 2.9 percent, in 2010-2011, stemming from large reassessments of prior-year revenues, partially offset by growth in revenues from the current taxation year.

Other taxes and duties increased by \$2.3 billion, or 5.7 percent, from the prior year, driven by a \$1.4-billion, or 5.3-percent, increase in GST revenues, reflecting higher consumption as the economy recovered. Other excise taxes and duties increased by \$0.7 billion, or 14.2 percent, energy taxes increased by \$0.2 billion, or 3.2 percent, and customs import duties increased by \$30 million, or 0.9 percent.

EI premium revenues increased by \$0.7 billion, or 4.4 percent, from the previous year, reflecting lower unemployment and the EI premium rate of \$1.78 per \$100 of insurable earnings for 2011.

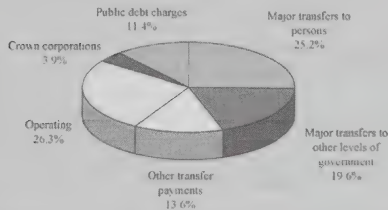
Other revenues increased by \$6.5 billion, or 29.8 percent, in 2010-2011. This growth was driven by an increase in the net profits of enterprise Crown corporations, due mainly to a decrease in ex-

penses associated with provisions for credit losses and claims, unrealized gains on derivatives held under the Insured Mortgage Purchase Program (IMPP) administered by Canada Mortgage and Housing Corporation (CMHC), gains realized on the Government's sale of common shares in General Motors as part of the automaker's initial public offering in November 2010, and foreign exchange gains.

Expenses

The largest component of expenses in 2010-2011 was operating expenses, which accounted for 26.3 percent of total expenses. These expenses cover more than 100 government departments and agencies, including National Defence. The second largest component of expenses was major transfers to persons, which made up 25.2 percent of total expenses. This category consists of elderly benefits, EI benefits, the Canada Child Tax Benefit and the Universal Child Care Benefit. Major transfers to other levels of government (Canada Health Transfer and Canada Social Transfer, fiscal arrangements and other transfers, transfers to provinces on behalf of Canada's cities and communities, and the Quebec Abatement) made up 19.6 percent of total expenses in 2010-2011. Other transfer payments, which include transfers to individuals, businesses, and other organizations and groups, made up 13.6 percent of expenses, while Crown corporations accounted for 3.9 percent of expenses, and public debt charges accounted for the remaining 11.4 percent of total expenses in 2010-2011.

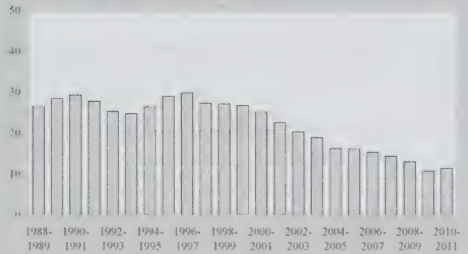
Composition of Expenses for 2010-2011



There has been a large shift in the composition of total expenses since the early 1990s. Public debt charges were the largest component for most of the 1990s, given the large and increasing stock of interest-bearing debt and high average effective interest rates on that stock of debt. Since reaching a high of nearly 30 percent of total expenses in 1996-1997, the share of public debt charges in total expenses has fallen over 18 percentage points, reflecting reductions in the stock of interest-bearing debt and a decline in interest rates.

Public Debt Charges

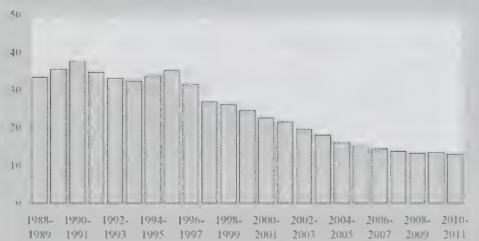
public debt charges as a percentage of total expenses



The interest ratio (public debt charges as a percentage of revenues) has been decreasing in recent years, falling from 37.6 percent in 1990-1991 to 13.5 percent in 2009-2010. The ratio fell an additional 0.5 percentage points in 2010-2011, reaching 13.0 percent. This means that, in 2010-2011, the Government spent 13 cents of every revenue dollar on public debt charges. The lower the ratio, the more flexibility the Government has to address the key priorities of Canadians.

Interest Ratio

public debt charges as a percentage of revenues



Expenses Compared to 2009-2010

Total expenses amounted to \$270.5 billion in 2010-2011, down \$3.7 billion, or 1.4 percent, from 2009-2010.

The following table compares total expenses for 2010-2011 to 2009-2010.

Expenses

	Change			
	2010-11	2009-10	Absolute	%
	(in millions of dollars)			
Transfer payments—				
Major transfers to persons—				
Elderly benefits	35,629	34,653	976	2.8
Employment insurance benefits ..	19,850	21,586	-1,736	-8.0
Children's benefits	12,656	12,340	316	2.6
Total	68,135	68,579	-444	-0.6
Major transfer payments to other levels of government—				
Federal transfer support for health and other social programs	37,210	35,678	1,532	4.3
Fiscal arrangements and other transfers	19,512	24,611	-5,099	-20.7
Quebec abatement	-3,751	-3,299	-452	13.7
Total	52,971	56,990	-4,019	-7.1
Other transfer payments	36,820	39,892	-3,072	-7.7
Total transfer payments	157,926	165,461	-7,535	-4.6
Other program expenses—				
Crown corporations	10,547	10,428	119	1.1
Ministries	71,119	68,895	2,224	3.2
Total other program expenses	81,666	79,323	2,343	3.0
Program expenses	239,592	244,784	-5,192	-2.1
Public debt charges	30,871	29,414	1,457	5.0
Total expenses	270,463	274,198	-3,735	-1.4

Certain comparative figures have been reclassified to conform to the current year's presentation.

Major transfers to persons decreased by \$0.4 billion in 2010-2011, due to a decline in EI benefit payments. EI benefits decreased by \$1.7 billion in 2010-2011, due mainly to a decrease in regular benefits, reflecting a lower unemployment rate. This decrease was partially offset by a \$1.0-billion increase in elderly benefits, reflecting growth in the elderly population and increases in consumer prices, to which benefits are fully indexed. Children's benefits, which consist of the Canada Child Tax Benefit and the Universal Child Care Benefit, increased by \$0.3 billion, reflecting enhancements to the National Child Benefit Supplement and the Canada Child Tax Benefit which took effect in July 2009 as part of Canada's Economic Action Plan.

Major transfers to other levels of government decreased by \$4.0 billion over the previous year, reflecting the one-time impact of \$5.9 billion in transitional assistance to the provinces of Ontario and British Columbia in 2009-2010 as a result of their decision to adopt the HST, partially offset by legislated growth in the Canada Health Transfer, the Canada Social Transfer and Equalization and a total of \$0.5 billion in transfer protection payments to the provinces to prevent declines in the Canada Health

Transfer, the Canada Social Transfer and Equalization transfers between 2009-2010 and 2010-2011. The Quebec Abatement, which is netted against major transfers to other levels of government, increased by \$0.5 billion in 2010-2011, resulting in a corresponding decrease in transfer payments. The Quebec Abatement is a recovery from the Province of Quebec for an additional tax point transfer (16.5 points) above and beyond the Canada Health Transfer and Canada Social Transfer tax point transfers. The \$0.5-billion increase in this recovery was due to an increase in the value of personal income tax points in 2010-2011 compared to 2009-2010.

Other transfer payments, which include transfers to Aboriginal peoples, assistance to farmers, students and businesses, support for research and development, and foreign aid and international assistance, decreased by \$3.1 billion, or 7.7 percent, over the prior year. This decrease mainly reflects one-time assistance to the automotive industry in 2009-2010, partially offset by increases in transfers across a number of departments and the revaluation of the Government's liability to Ontario for the province's one-third participation in the value of the Government's common shares in General Motors.

Other program expenses increased from \$79.3 billion in 2009-2010 to \$81.7 billion in 2010-2011, up \$2.3 billion, or 3.0 percent. This spending component consists of operating expenses of Crown corporations, departments and agencies, including National Defence, as well as expenses related to the ongoing assessment of the Government's liabilities. The \$2.3-billion increase reflects past service costs associated with amendments made to veteran future benefit programs which expand eligibility for certain allowances provided to injured veterans and provide access to all veteran benefit programs for veterans suffering from amyotrophic lateral sclerosis, as well as an increase in the estimated cost of the Government's environmental liabilities.

Public debt charges increased by \$1.5 billion, or 5.0 percent, reflecting a higher stock of interest-bearing debt.

Comparison of Actual Results to Budget Projections

Comparison to June 2011 Budget Plan

The 2010-2011 deficit was \$2.8 billion lower than the \$36.2-billion deficit forecast in the June 2011 budget. Revenues were \$1.5 billion higher than expected, largely reflecting higher-than-expected corporate income tax and other revenues. Program expenses were \$1.2 billion lower than forecast, reflecting lower-than-expected year-end accrual adjustments.

Comparison of 2010-2011 Outcomes to June 2011 Budget

	Projection	Actual	Difference
	(in billions of dollars)		
Revenues	235.6	237.1	1.5
Expenses —			
Program expenses	240.8	239.6	-1.2
Public debt charges	30.9	30.9	0.0
Total expenses	271.7	270.5	-1.2
Annual deficit	36.2	33.4	-2.8

Note: Totals may not add due to rounding.

Comparison to March 2010 Budget Plan

The 2010-2011 budgetary deficit was \$15.8 billion lower than the \$49.2 billion deficit forecast in the March 2010 budget, partly due to stronger-than-expected economic growth in 2010. Specifically, Budget 2010 projected an expansion of 4.9 percent in nominal GDP in 2010, while the actual expansion was 6.3 percent.

Revenues were \$4.2 billion, or 1.8 percent, higher than forecast in the March 2010 budget, reflecting higher-than-projected revenues from income taxes (\$0.6 billion higher than projected), other taxes and duties (\$1.9 billion higher than projected), and other revenues (\$1.9 billion higher than projected), which were only slightly offset by lower-than-projected EI premium revenues (\$0.1 billion lower than projected). The higher-than-projected other taxes and duties mainly reflects higher-than-projected consumption of goods subject to the GST and excise taxes. The higher-than-projected other revenues primarily reflects higher profits of enterprise Crown corporations, including unrealized gains on derivatives held under the IMPP administered by CMHC, and gains realized on the Government's sale of common shares in General Motors.

For 2010-2011, total expenses were \$11.6 billion lower than projected in the March 2010 budget, with program expenses \$11.1 billion lower than forecast and public debt charges \$0.5 billion lower than forecast.

Major transfers to persons were \$3.9 billion lower than projected, largely due to lower-than-projected elderly and EI benefits. Elderly benefits were \$1.0 billion lower than forecast, due to lower-than-projected growth in the number of recipients and lower-than-expected maximum benefit growth. EI benefits were \$2.8 billion lower than forecast, due mainly to lower-than-expected regular benefits, reflecting a better labour market outcome.

Major transfers to other levels of government were \$3.8 billion lower than forecast, reflecting the accrual of 2010-2011 HST transitional assistance payments to the provinces of Ontario and British Columbia in 2009-2010. In the March 2010 budget forecast, these transfer payments were expensed in annual instalments over the 2009-2010 to 2011-2012 period, consistent with the payment schedules set out in the agreements. In the process of finalizing the 2009-2010 financial statements, it was determined that the total amount of transitional assistance should be expensed in 2009-2010 as the provinces had met all eligibility criteria to receive the transfers.

Other transfer payments were \$2.6 billion lower than forecast, while other program expenses were \$0.8 billion lower than forecast, reflecting lower-than-expected spending by departments, agencies and Crown corporations.

Public debt charges were \$0.5 billion lower than forecast, reflecting lower-than-expected interest rates.

Comparison of 2010-2011 Outcomes to March 2010 Budget

	Budget	Actual	Difference
(in millions of dollars)			
Revenues			
Income tax revenues	147,980	148,563	583
Other taxes and duties	40,965	42,903	1,938
Employment insurance premiums	17,630	17,501	-129
Other revenues	26,274	28,124	1,850
Total revenues	232,849	237,091	4,242
Expenses—			
Program expenses			
Major transfers to persons	72,026	68,135	-3,891
Major transfer payments to other levels of government	56,812	52,971	-3,841
Other transfer payments	39,414	36,820	-2,594
Other program expenses	82,454	81,666	-788
Total program expenses	250,706	239,592	-11,114
Public debt charges	31,341	30,871	-470
Total expenses	282,047	270,463	-11,584
Annual deficit	49,198	33,372	-15,826

Accumulated Deficit

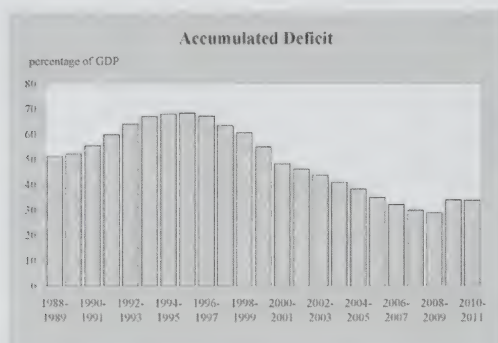
The accumulated deficit is the difference between the Government's total liabilities and total assets. The annual change in the accumulated deficit represents the annual budgetary balance plus any gains or losses recognized in other comprehensive income. Other comprehensive income represents certain unrealized gains and losses on financial instruments reported by enterprise Crown corporations and other government business enterprises. Based on the accounting standards of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants, other comprehensive income is not included in the Government's annual budgetary balance, but is instead recorded directly to the Government's Statement of Accumulated Deficit and Statement of Change in Net Debt.

Accumulated Deficit

	2010-2011	2009-2010	Difference
(in millions of dollars)			
Accumulated deficit at beginning of year	519,097	463,710	55,387
Annual deficit	33,372	55,598	-22,226
Other comprehensive income	-2,142	-211	-1,931
Accumulated deficit at end of year	550,327	519,097	31,230

The accumulated deficit increased by \$55.4 billion in 2009-2010 and by \$31.2 billion in 2010-2011, reflecting the impact of the global economic recession and the stimulus measures introduced to help mitigate its impacts. The \$31.2-billion increase in the accumulated deficit in 2010-2011 reflects the \$33.4-billion budgetary deficit, partially offset by \$2.1 billion in other comprehensive income. A significant portion of the \$2.1 billion in other comprehensive income relates to unrealized gains resulting from the increase in value of the Government's holdings of General Motors common shares.

The accumulated deficit stood at 33.9 percent of GDP at March 31, 2011, less than half of its post-World War II peak of 68.4 percent at March 31, 1996.



As noted above, the accumulated deficit is the difference between the Government's total liabilities and total assets. Total liabilities include interest-bearing debt and accounts payable and accrued liabilities. Total assets include both financial and non-financial assets, the latter consisting primarily of capital assets. The following sections provide more detail on each of these components.

Statement of Financial Position

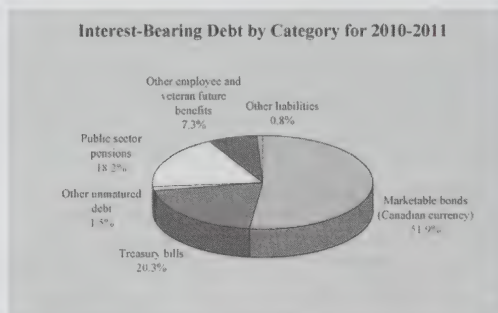
	2010-2011	2009-2010	Difference
	(in millions of dollars)		
Liabilities			
Accounts payable and accrued liabilities	119,060	120,525	-1,465
Interest-bearing debt—			
Unmatured debt	591,155	559,126	32,029
Pension and other future benefits	204,341	197,070	7,271
Other liabilities	6,315	6,587	-272
Total	801,811	762,783	39,028
Total liabilities	920,871	883,308	37,563
Financial assets			
Cash and accounts receivable	96,907	101,205	-4,298
Foreign exchange accounts	48,507	46,950	1,557
Loans, investments and advances ⁽¹⁾	158,549	152,681	5,868
Total financial assets	303,963	300,836	3,127
Net debt	616,908	582,472	34,436
Non-financial assets	66,581	63,375	3,206
Accumulated deficit	550,327	519,097	31,230

⁽¹⁾ Includes \$2.1 billion in other comprehensive income (\$0.2 billion in other comprehensive income in 2009-2010) reported by enterprise Crown corporations and other government business enterprises.

Interest-Bearing Debt

Interest-bearing debt includes unmaturing debt, or debt issued on the credit markets, obligations for pensions and other future benefits, and other liabilities. Unmatured debt, which includes fixed-coupon marketable bonds, Real Return Bonds, treasury bills,

retail debt (Canada Savings Bonds and Canada Premium Bonds), foreign-currency-denominated debt, as well as bonds issued to the Canada Pension Plan and obligations related to capital leases, amounted to 73.7 percent of interest-bearing debt at March 31, 2011. Liabilities for pensions and other future benefits include obligations for federal public sector pension plans and other employee and veteran future benefits. Obligations for federal public sector pension plans made up 18.2 percent of interest-bearing debt and other employee and veteran future benefits accounted for an additional 7.3 percent of interest-bearing debt. The remaining 0.8 percent of interest-bearing debt represents other interest-bearing liabilities of the Government, which include deposit and trust accounts and other specified purpose accounts. The share of total interest-bearing debt represented by unmaturing debt had been declining since the mid-1990s, as the Government was able to retire some of this debt. This trend reversed in 2008-2009 due to the increase in financial requirements stemming from the Government's Economic Action Plan, as well as an increase in borrowings under the consolidated borrowing framework introduced in 2008. Under the consolidated borrowing framework, the Government finances all of the borrowing needs of CMHC, the Business Development Bank of Canada and Farm Credit Canada through direct lending in order to reduce overall borrowing costs and improve the liquidity of the government securities market.



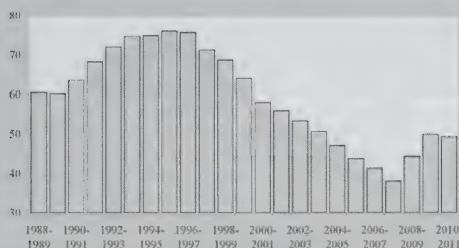
At March 31, 2011, interest-bearing debt totalled \$801.8 billion, up \$39.0 billion from March 31, 2010. The increase was largely attributable to an increase in unmaturing debt, primarily reflecting financing requirements associated with the budgetary deficit.

The Bank of Canada and the Department of Finance manage the Government's debt and associated risks. The fundamental objective of the debt management strategy is to provide stable, low-cost funding to meet the Government's financial obligations and liquidity needs. Details on the Government's debt management objectives and principles are tabled annually in Parliament through the Department of Finance's *Debt Management Strategy*. Further details on the federal public sector pension plans are contained in Section 6 of this volume.

Interest-bearing debt stood at 49.4 percent of GDP in 2010-2011, down from 49.9 percent in 2009-2010, and down over 26 percentage points from a high of 76.1 percent in 1995-1996.

Interest-Bearing Debt

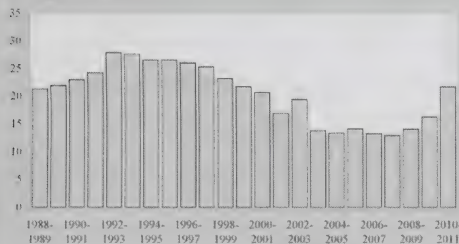
percentage of GDP



Foreign holdings of the Government's unmatured debt were estimated at \$128.5 billion at March 31, 2011, representing approximately 22 percent of the Government's total unmatured debt.

Foreign Holdings of Government of Canada Unmatured Debt

percentage of unmatured debt



The average effective interest rate on the Government's interest-bearing debt in 2010-2011 was 3.9 percent, down from 4.0 percent in 2009-2010. The average effective interest rate on unmatured debt in 2010-2011 was 3.1 percent, while the average effective interest rate on pension and other liabilities was 6.3 percent. The average effective interest rate was higher on pension and other liabilities than on unmatured debt because the unfunded pension liability is primarily credited with interest at rates that are calculated as though the amounts in the plans were invested in a notional portfolio of Government of Canada 20-year bonds held to maturity, whereas unmatured debt includes both short- and long-term securities. During 2010-2011, short-term interest rates remained near the historical low levels of the previous year.

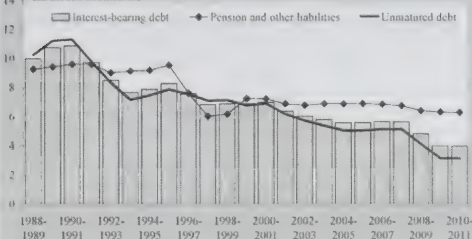
The debt structure of interest-bearing debt is usually described in terms of its fixed-rate share (that is the proportion that does not mature or need to be repriced within one year). It is calculated on a net basis by excluding components of the debt that are matched with financial assets of the same term, which therefore do not represent an exposure to interest rate risk. The federal liabilities netted out from the fixed-rate share calculation include liabilities funding the assets in the Exchange Fund Account; debt securities matched with corre-

sponding loans to Crown corporations; Government of Canada debt securities held by the Bank of Canada; matched assets related to the IMPP; and the debt offset by Receiver General cash and deposit balances.

The fixed-rate share of interest-bearing debt fell slightly from 63.3 percent in 2009-2010 to 63.1 percent in 2010-2011.

Average Effective Interest Rate on Interest-Bearing Debt

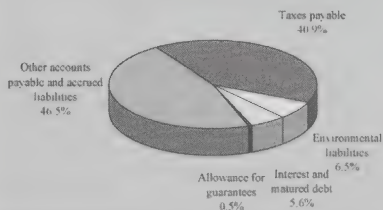
percentage



Accounts Payable and Accrued Liabilities

The following chart shows accounts payable and accrued liabilities by category for 2010-2011.

Accounts Payable and Accrued Liabilities by Category for 2010-2011

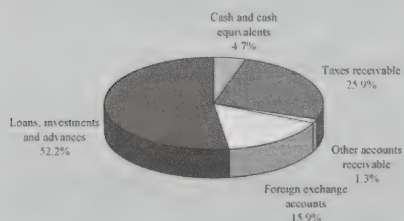


At March 31, 2011, accounts payable and accrued liabilities amounted to \$119.1 billion, down \$1.5 billion from March 31, 2010. The decrease is largely attributable to a \$2.9-billion decrease in other accounts payable and accrued liabilities, primarily reflecting the payment of \$3.8 billion in HST transitional assistance to the provinces of Ontario and British Columbia accrued in 2009-2010. This decrease was partially offset by a \$1.1-billion increase in environmental liabilities. Environmental liabilities consist of the estimated costs related to the remediation of environmentally contaminated sites as well as estimated costs related to the Government's obligations associated with future asset restoration costs.

Financial Assets

Financial assets include cash on deposit with the Bank of Canada, chartered banks and other financial institutions, accounts receivable, foreign exchange accounts, and loans, investments and advances. The Government's foreign exchange accounts include foreign currency deposits, investments in gold, and subscriptions and loans to the International Monetary Fund (IMF). Proceeds of the Government's foreign currency borrowings are held in the Exchange Fund Account to provide foreign currency liquidity and provide funds needed to promote orderly conditions for the Canadian dollar in the foreign exchange markets. Further details on the management of international reserves are available in the annual *Report on the Management of Canada's Official International Reserves*. The Government's loans, investments and advances include its investments and loans in enterprise Crown corporations, loans to national governments mainly for financial assistance and development of export trade, and loans under the Canada Student Loans Program.

Financial Assets by Category for 2010-2011



At March 31, 2011, financial assets amounted to \$304.0 billion, up \$3.1 billion from March 31, 2010. Within financial assets, cash and cash equivalents decreased by \$14.1 billion, taxes receivable increased by \$9.6 billion, foreign exchange accounts increased by \$1.6 billion, and the Government's loans, investments and advances in enterprise Crown corporations and other government business enterprises increased by \$6.2 billion. The decrease in cash and cash equivalents over the prior year mainly reflects the unwinding of special liquidity facilities introduced by the Bank of Canada during the financial crisis to support the efficient functioning of the Canadian financial system. With improved conditions in financial markets, the Government's cash balances were reduced by the end of 2010-2011. The increase in taxes receivable largely reflects the Government's administration of the HST in Ontario and British Columbia as of July 1, 2010. The increase in foreign exchange accounts is largely attributable to an increase in loans issued to the IMF to provide temporary resources to IMF member countries requiring balance of payments assistance. The \$6.2-billion increase in loans, investments and advances in enterprise Crown corporations and other government business enterprises is due mainly to net profits recorded by these corporations and enterprises during 2010-2011.

Since the accumulated deficit reached its peak of \$562.9 billion at March 31, 1997, financial assets have increased by \$203.6 billion due to higher levels of cash and cash equivalents and accounts receivable (up \$44.1 billion), an increase in the foreign exchange accounts (up \$21.7 billion) and an increase in loans, investments and advances (up \$137.7 billion). The increase in cash and cash equivalents and accounts receivable is largely attributable to growth in taxes receivable, broadly in line with the growth in the applicable tax bases. The increase in the foreign exchange accounts reflects a decision by the Government in the late 1990s to increase its liquidity in these accounts. The increase in loans, investments and advances is attributable to several factors including the accumulation of net profits from enterprise Crown corporations, the Government taking over the financing of the Canada Student Loans Program from the chartered banks in 2000, and, more recently, the issuance of direct loans to Crown corporations under the Government's consolidated borrowing framework implemented in 2008.

Net Debt

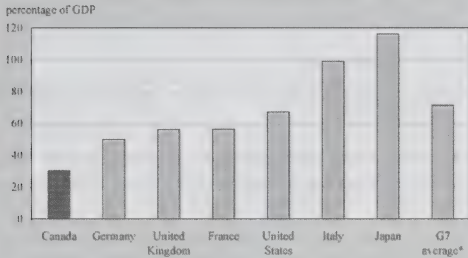
The Government's net debt – its total liabilities less financial assets – stood at \$616.9 billion at March 31, 2011. Net debt was 38.0 percent of GDP, down 0.1 percentage point from a year earlier, and down 35.9 percentage points from its peak of 73.9 percent at March 31, 1996.

This ratio measures debt relative to the ability of the country's taxpayers to finance it. Total liabilities are reduced only by financial assets as non-financial assets cannot normally be converted to cash to pay off the debt without disrupting government operations.



Canada Has the Lowest Total Government Net Debt Among G-7 Countries

G-7 Total Government Net Debt, 2010



Sources: OECD Economic Outlook, No. 89 (May 2011).
*Weighted by GDP on a Purchasing Power Parity (PPP) basis.

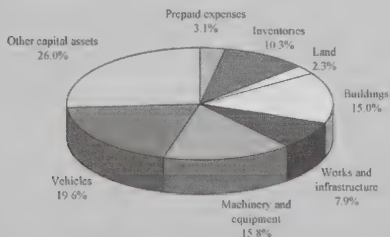
Canada's total government net debt-to-GDP ratio stood at 30.4 percent in 2010. According to the OECD, this is by far the lowest level amongst G-7 countries, which the OECD estimates recorded a weighted average net debt of 71.4 percent of GDP in that same year.

International comparisons of net debt are made on a total government, National Accounts basis, which for Canada includes the net debt of federal, provincial/territorial and local governments, as well as the net assets held in the Canada Pension Plan and Quebec Pension Plan.

Non-Financial Assets

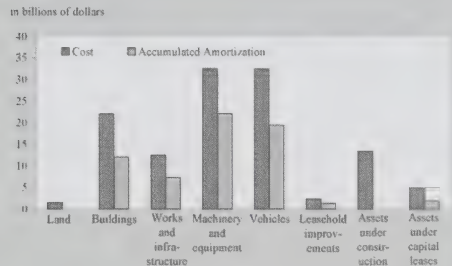
Non-financial assets include the net book value of the Government's tangible capital assets, which include land, buildings, works and infrastructure such as roads and bridges, machinery and equipment, ships, aircraft and other vehicles. Non-financial assets also include inventories and prepaid expenses.

Non-Financial Assets by Category for 2010-2011



At March 31, 2011, non-financial assets stood at \$66.6 billion, up \$3.2 billion from a year earlier, primarily due to an increase in tangible capital assets. At March 31, 2011, roughly 60 percent of the original cost of the Government's depreciable tangible capital assets had been amortized, compared to 59 percent a year earlier. Depreciable tangible capital assets exclude land, and assets under construction, which are not yet available for use.

Tangible Capital Asset Cost and Accumulated Amortization



Cash Flow

The annual surplus or deficit is presented on an accrual basis of accounting, recognizing revenue in the period it is earned and expenses when incurred, regardless of when the associated cash is received or paid. In contrast, the Government's net cash flow measures the difference between cash coming in to the Government and cash going out.

In 2010-2011, the Government had a total cash requirement of \$46.4 billion before financing activities, compared to a total cash requirement of \$71.9 billion before financing activities in 2009-2010. Operating activities resulted in a net cash requirement of \$41.7 billion in 2010-2011, compared to a net cash requirement of \$37.5 billion in 2009-2010. Cash used for capital investment activities increased by \$0.8 billion, from \$6.8 billion in 2009-2010 to \$7.6 billion in 2010-2011. The Government's other investing activities provided cash totalling \$2.9 billion in 2010-2011, compared to a cash requirement of \$27.6 billion in 2009-2010. This change reflects the wind-down of purchases of insured mortgage pools through CMHC under the IMPP in 2009-2010.

Cash Flow

	2010-2011	2009-2010
	(in millions of dollars)	
Cash used by operating activities	-41,665	-37,452
Cash used by capital investment activities	-7,614	-6,839
Cash provided or used (-) by investing activities	2,872	-27,614
<i>Total cash used before financing activities</i>	<i>-46,407</i>	<i>-71,905</i>
Cash provided by financing activities	32,280	53,370
Net decrease in cash	-14,127	-18,535
Cash and cash equivalents at beginning of year	28,450	46,985
Cash and cash equivalents at end of year	14,323	28,450

The Government financed this financial requirement of \$46.4 billion by increasing market debt by \$32.3 billion and by decreasing its balance of cash and cash equivalents by \$14.1 billion. The increase in market debt was achieved primarily through the issuance of marketable bonds.

Risks and Uncertainties

As noted in the budget and related documents, the Government's revenues and expenses are highly sensitive to changes in economic conditions – particularly to changes in economic growth, inflation and interest rates.

Current risks to the fiscal outcome in 2011-2012 come primarily from the increased uncertainty surrounding the global economic outlook, as well as uncertainty as to how economic developments will translate into spending and tax revenues.

Global economic growth, particularly in the United States, slowed during the first half of 2011. Moreover, this slowing of global growth comes against the backdrop of ongoing concerns about the sovereign debt situation in Europe, and the downgrading of U.S. debt by Standard & Poor's. These developments have led to a sharp increase in volatility in global financial markets, which is further weighing on global growth.

Canada is not immune from global economic developments. However, the Government adopted prudent planning assumptions in Budget 2011 by adjusting down the level of nominal GDP projected by private-sector economists by \$10 billion. As a result, fiscal results to date have been broadly consistent with the conservative 2011-2012 projections set out in Budget 2011.

To illustrate the impact of changes in economic conditions, the Department of Finance publishes, on a regular basis, sensitivity impacts on the budgetary balance. These are "rules of thumb" as the actual impact will depend on many other factors as well. As published in the June 6, 2011 budget, these show, for example, that:

- A one-year, 1-percentage-point decrease in real GDP growth would lower the budgetary balance by \$3.3 billion in the first year, \$3.6 billion in the second year, and \$2.3 billion in the fifth year.
- A one-year, 1-percentage-point decrease in GDP inflation would lower the budgetary balance by \$1.6 billion in the first year, \$1.6 billion in the second year, and \$1.2 billion in the fifth year.
- A sustained 100-basis-point increase in interest rates would lower the budgetary balance by \$0.8 billion in the first year, \$1.7 billion in the second year, and \$2.1 billion in the fifth year.

While these generalized rules of thumb provide good estimates of the sensitivity of the budgetary balance with respect to small economic changes, it is important to note that some of the estimated relationships would change in response to large economic changes.

TEN YEAR COMPARATIVE FINANCIAL INFORMATION

This part provides a ten year comparison of financial information based on the accounting policies explained in Note 1 to the audited financial statements in Section 2 of this volume.

TABLE 1.1

GOVERNMENT OF CANADA DETAILED STATEMENT OF OPERATIONS AND ACCUMULATED DEFICIT (in millions of dollars)

	Year ended March 31									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
REVENUES—										
TAX REVENUES—										
Income tax revenues—										
Personal	86,972	89,530	92,957	98,521	103,691	110,477	113,063	116,024	103,947	113,457
Corporate	24,242	22,222	27,431	29,956	31,724	37,745	40,628	29,476	30,361	29,969
Non-resident	2,925	3,291	3,142	3,560	4,529	4,877	5,693	6,298	5,293	5,137
	<i>114,139</i>	<i>115,043</i>	<i>123,530</i>	<i>132,037</i>	<i>139,944</i>	<i>153,099</i>	<i>159,384</i>	<i>151,798</i>	<i>139,601</i>	<i>148,563</i>
Other taxes and duties—										
Goods and services tax	25,292	28,248	28,286	29,758	33,020	31,296	29,920	25,740	26,947	28,379
Energy taxes	4,848	4,935	4,952	5,054	5,076	5,128	5,139	5,161	5,178	5,342
Customs import duties	3,040	3,278	2,887	3,091	3,330	3,704	3,903	4,036	3,490	3,520
Other excise taxes and duties	3,953	4,896	5,240	4,954	4,730	5,189	5,245	4,869	4,958	5,662
	<i>37,133</i>	<i>41,357</i>	<i>41,365</i>	<i>42,857</i>	<i>46,156</i>	<i>45,317</i>	<i>44,207</i>	<i>39,806</i>	<i>40,573</i>	<i>42,903</i>
Total tax revenues	151,272	156,400	164,895	174,894	186,100	198,416	203,591	191,604	180,174	191,466
EMPLOYMENT INSURANCE PREMIUMS	17,637	17,870	17,546	17,307	16,535	16,789	16,558	16,887	16,761	17,501
OTHER REVENUES—										
Crown corporations	4,751	5,301	5,917	6,825	7,198	7,503	6,504	7,760	7,622	12,937
Other programs	7,817	7,620	8,142	11,742	10,356	11,544	13,895	15,105	12,396	13,378
Net foreign exchange	2,453	3,379	2,090	1,175	2,014	1,714	1,872	1,736	1,647	1,809
Total other revenues	15,021	16,300	16,149	19,742	19,568	20,761	22,271	24,601	21,665	28,124
TOTAL REVENUES	183,930	190,570	198,590	211,943	222,203	235,966	242,420	233,092	218,600	237,091
EXPENSES—										
TRANSFER PAYMENTS—										
Old age security benefits, guaranteed income supplement and spouse's allowance	24,641	25,692	26,902	27,871	28,992	30,284	31,955	33,377	34,653	35,629
Major transfer payments to other levels of government—										
Canada health and social transfer	17,300	21,100	22,341	28,031						
Canada health transfer					19,000	20,140	21,474	22,759	24,820	26,031
Canada social transfer					8,225	8,500	9,872	10,568	10,858	11,179
Fiscal arrangements	12,188	11,397	10,004	13,467	12,977	13,740	15,178	15,807	16,789	17,577
Quebec abatement	-3,247	-2,839	-3,295	-3,350	-3,327	-3,884	-3,328	-3,643	-3,299	-3,751
Other major transfers	375	987	342	3,807	3,940	4,018	2,956	1,024	7,822	1,935
	<i>26,616</i>	<i>30,645</i>	<i>29,392</i>	<i>41,955</i>	<i>40,815</i>	<i>42,514</i>	<i>46,152</i>	<i>46,515</i>	<i>56,990</i>	<i>52,971</i>
Employment insurance benefits	13,726	14,496	15,058	14,748	14,417	14,084	14,298	16,308	21,586	19,850
Children's benefits	7,471	7,823	8,062	8,688	9,200	11,214	11,894	11,901	12,340	12,656
Other transfer payments	17,546	20,673	22,945	25,453	24,893	26,844	27,032	30,192	39,892	36,820
Total transfer payments	90,000	99,329	102,359	118,715	118,317	124,940	131,331	138,293	165,461	157,926
OTHER PROGRAM EXPENSES—										
Crown corporations	6,085	6,551	6,566	8,907	7,195	7,211	7,340	8,066	10,428	10,547
Ministries	40,146	40,799	44,751	48,740	49,701	56,118	60,827	61,498	68,895	71,119
Total other program expenses	46,231	47,350	51,317	57,647	56,896	63,329	68,167	69,564	79,323	81,666
Total program expenses	136,231	146,679	153,676	176,362	175,213	188,269	199,498	207,857	244,784	239,592
PUBLIC DEBT CHARGES	39,651	37,270	35,769	34,118	33,772	33,945	33,325	30,990	29,414	30,871
TOTAL EXPENSES	175,882	183,949	189,445	210,480	208,985	222,214	232,823	238,847	274,198	270,463
ANNUAL SURPLUS OR DEFICIT (-)	8,048	6,621	9,145	1,463	13,218	13,752	9,597	-5,755	-55,598	-33,372
ACCUMULATED DEFICIT AT BEGINNING OF YEAR	519,994	511,946	505,325	496,180	494,717	481,499	467,268	457,637	463,710	519,097
OTHER COMPREHENSIVE INCOME OR LOSS (-) ...						479	34	-318	211	2,142
ACCUMULATED DEFICIT AT END OF YEAR	511,946	505,325	496,180	494,717	481,499	467,268	457,637	463,710	519,097	550,327

TABLE 1.2

GOVERNMENT OF CANADA
DETAILED STATEMENT OF FINANCIAL POSITION
(in millions of dollars)

	As at March 31									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
LIABILITIES										
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES—										
Other accounts payable and accrued liabilities	31,424	32,909	36,905	46,045	48,263	50,730	47,000	49,379	58,284	55,342
Taxes payable	34,284	33,549	33,040	35,650	38,402	41,388	49,010	50,845	48,251	48,648
Environmental liabilities	3,051	3,378	3,564	5,624	5,861	6,062	6,669	6,342	6,602	7,745
Interest and matured debt	10,409	9,558	8,933	8,104	7,875	7,516	7,182	6,919	6,853	6,733
Allowance for guarantees	4,076	3,802	2,770	2,317	1,031	815	602	514	535	592
Total accounts payable and accrued liabilities ..	83,244	83,196	85,212	97,740	101,432	106,511	110,463	113,999	120,525	119,060
INTEREST-BEARING DEBT—										
<i>Unmatured debt—</i>										
<i>Payable in Canadian currency—</i>										
Marketable bonds	292,500	287,133	277,780	265,798	261,134	257,482	253,550	295,186	367,962	416,080
Treasury bills	94,039	104,411	113,378	127,199	131,597	134,074	116,936	192,275	175,849	162,980
Retail debt	23,966	22,584	21,330	19,080	17,342	15,175	13,068	12,532	11,855	10,141
Bonds for Canada Pension Plan	3,391	3,371	3,427	3,393	3,102	1,743	1,042	523	452	27
	<i>413,896</i>	<i>417,499</i>	<i>415,915</i>	<i>415,470</i>	<i>413,175</i>	<i>408,474</i>	<i>384,596</i>	<i>500,516</i>	<i>556,118</i>	<i>589,228</i>
Payable in foreign currencies	27,032	21,141	20,542	16,286	14,085	10,372	9,498	10,381	8,243	7,628
Cross-currency swap revaluation	865	1,495	363	-922	-2,258	-1,091	-1,420	3,690	-4,233	-5,091
Unamortized discounts and premiums on market debt	-2,602	-5,256	-5,610	-6,342	-6,780	-6,659	-6,213	-4,751	-5,092	-4,485
Obligation related to capital leases	2,619	2,664	2,774	2,932	2,927	3,096	4,236	4,184	4,090	3,685
Other unmatured debt										190
Total unmatured debt	441,810	437,543	433,984	427,424	421,149	414,192	390,697	514,020	559,126	591,155
<i>Pension and other future benefits—</i>										
Public sector pensions	126,921	125,708	127,560	129,579	131,062	134,726	137,371	139,909	142,843	146,135
Other employee and veteran future benefits	38,280	38,844	39,367	41,549	43,369	45,123	47,901	50,311	54,227	58,206
Total pension and other future benefits	165,201	164,552	166,927	171,128	174,431	179,849	185,272	190,220	197,070	204,341
Due to Canada Pension Plan	6,770	7,093	7,483	2,771	151	54	106	90	175	23
Other liabilities	5,971	6,642	6,488	5,909	5,342	5,157	5,789	5,833	6,412	6,292
Total interest-bearing debt	619,752	615,830	614,882	607,232	601,073	599,252	581,864	710,163	762,783	801,811
TOTAL LIABILITIES	702,996	699,026	700,094	704,972	702,505	705,763	692,327	824,162	883,308	920,871
FINANCIAL ASSETS										
CASH AND ACCOUNTS RECEIVABLE—										
Cash and cash equivalents	11,398	16,528	20,572	20,615	21,149	22,696	13,729	46,985	28,450	14,323
Taxes receivable	45,605	43,597	47,953	53,477	59,113	66,492	65,902	71,911	69,063	78,626
Other accounts receivable	2,939	2,603	2,476	2,254	2,581	3,398	3,247	3,251	3,692	3,958
Total cash and accounts receivable	59,942	62,728	71,001	76,346	82,843	92,586	82,878	122,147	101,205	96,907
FOREIGN EXCHANGE ACCOUNTS—										
<i>International reserves held in the Exchange Fund</i>										
Account	48,667	44,849	41,247	39,114	40,936	44,673	42,904	51,194	53,701	54,041
International Monetary Fund—Subscriptions	12,821	12,942	12,185	11,240	10,673	11,106	10,752	12,011	9,823	9,792
International Monetary Fund—Loans									337	1,139
Less: International Monetary Fund—Notes payable and special drawing rights allocations	9,442	8,841	9,119	9,483	10,782	11,601	11,357	11,496	16,911	16,465
Total foreign exchange accounts	52,046	48,950	44,313	40,871	40,827	44,178	42,299	51,709	46,950	48,507
LOANS, INVESTMENTS AND ADVANCES—										
<i>Enterprise Crown corporations and other government business enterprises</i>										
	11,952	12,858	14,594	17,625	20,584	23,683	30,167	104,049	129,523	135,673
Other loans, investments and advances	13,744	14,920	19,184	20,543	21,305	21,411	20,702	21,044	23,158	22,876
Total loans, investments and advances	25,696	27,778	33,778	38,168	41,889	45,094	50,869	125,093	152,681	158,549
TOTAL FINANCIAL ASSETS	137,684	139,456	149,092	155,385	165,559	181,858	176,046	298,949	300,836	303,963
NET DEBT	565,312	559,570	551,002	549,587	536,946	523,905	516,281	525,213	582,472	616,908
NON-FINANCIAL ASSETS										
Tangible capital assets	45,727	47,037	47,748	48,210	48,355	49,036	51,175	53,326	55,054	57,668
Inventories	6,438	6,113	6,134	5,525	5,875	5,988	6,248	6,348	6,192	6,830
Prepaid expenses	1,201	1,095	940	1,135	1,217	1,613	1,221	1,829	2,129	2,083
TOTAL NON-FINANCIAL ASSETS	53,366	54,245	54,822	54,870	55,447	56,637	58,644	61,503	63,375	66,581
ACCUMULATED DEFICIT	511,946	505,325	496,180	494,717	481,499	467,268	457,637	463,710	519,097	550,327

TABLE 1.3

GOVERNMENT OF CANADA
STATEMENT OF CHANGE IN NET DEBT
(in millions of dollars)

	Year ended March 31									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
NET DEBT AT BEGINNING OF YEAR	571,737	565,312	559,570	551,002	549,587	536,946	523,905	516,281	525,213	582,472
CHANGE IN NET DEBT DURING THE YEAR—										
ANNUAL SURPLUS (-) OR DEFICIT	-8,048	-6,621	-9,145	-1,463	-13,218	-13,752	-9,597	5,755	55,598	33,372
CHANGE DUE TO TANGIBLE CAPITAL ASSETS—										
Acquisition of tangible capital assets	4,487	5,051	4,535	4,619	4,046	4,789	5,957	6,249	7,136	8,061
Amortization of tangible capital assets	-2,583	-3,341	-3,502	-3,696	-3,904	-3,807	-3,954	-4,176	-4,418	-4,756
Proceeds from disposal of tangible capital assets	-56	-288	-91	-144	-146	-202	-440	-608	-297	-447
Net loss (-) or gain on disposal of tangible capital assets, including adjustments	-336	-112	-231	-317	149	-99	576	686	-693	-244
<i>Total change due to tangible capital assets</i>	<i>1,512</i>	<i>1,310</i>	<i>711</i>	<i>462</i>	<i>145</i>	<i>681</i>	<i>2,139</i>	<i>2,151</i>	<i>1,728</i>	<i>2,614</i>
CHANGE DUE TO INVENTORIES.....	-153	-325	21	-609	350	113	260	100	-156	638
CHANGE DUE TO PREPAID EXPENSES.....	264	-106	-155	195	82	396	-392	608	300	-46
NET DECREASE (-) OR INCREASE IN NET DEBT DUE TO OPERATIONS.....	-6,425	-5,742	-8,568	-1,415	-12,641	-12,562	-7,590	8,614	57,470	36,578
OTHER COMPREHENSIVE INCOME (-) OR LOSS ...						-479	-34	318	-211	-2,142
NET DECREASE (-) OR INCREASE IN NET DEBT.....	-6,425	-5,742	-8,568	-1,415	-12,641	-13,041	-7,624	8,932	57,259	34,436
NET DEBT AT END OF YEAR.....	565,312	559,570	551,002	549,587	536,946	523,905	516,281	525,213	582,472	616,908

TABLE 1.4

GOVERNMENT OF CANADA
STATEMENT OF CASH FLOW

(in millions of dollars)

	Year ended March 31									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
OPERATING ACTIVITIES—										
ANNUAL SURPLUS OR DEFICIT (-).....	8,048	6,621	9,145	1,463	13,218	13,752	9,597	-5,755	-55,598	-33,372
Items not affecting cash—										
Share of annual profit in enterprise Crown corporations and other government business enterprises	-2,479	-2,958	-3,708	-4,853	-5,041	-5,336	-4,256	-4,773	-2,306	-6,992
Amortization of tangible capital assets	2,583	3,341	3,502	3,696	3,904	3,807	3,954	4,176	4,418	4,756
Net loss or gain (-) on disposal of tangible capital assets, including adjustments.....	336	112	231	317	-149	99	-576	-686	693	244
Change in taxes receivable	2,967	2,008	-4,356	-5,524	-5,636	-7,379	590	-6,009	2,848	-9,563
Change in pension and other future benefits	-1,652	-648	2,375	4,201	3,303	5,418	5,423	4,948	6,850	7,271
Change in foreign exchange accounts	-1,776	3,096	4,637	3,442	44	-3,351	1,879	-9,410	4,759	-1,557
Net change in other accounts	-4,361	-30	1,341	5,810	-1,174	5,080	5,420	11,398	884	-2,452
Cash used (-) or provided by operating activities	3,666	11,542	13,167	8,552	8,469	12,090	22,031	-6,111	-37,452	-41,665
CAPITAL INVESTMENT ACTIVITIES—										
Acquisition of tangible capital assets	-4,487	-5,051	-4,535	-4,619	-4,046	-4,789	-5,957	-6,249	-7,136	-8,061
Proceeds from disposal of tangible capital assets	56	288	91	144	146	202	440	608	297	447
Cash used by capital investment activities	-4,431	-4,763	-4,444	-4,475	-3,900	-4,587	-5,517	-5,641	-6,839	-7,614
INVESTING ACTIVITIES—										
Enterprise Crown corporations and other government business enterprises—										
Equity transactions	2,167	1,814	1,843	1,669	2,012	2,602	2,436	1,495	-3,226	2,818
Issuance of loans and advances	-248	-26	-167	-142	-198	-3,713	-5,052	-132,057	-119,755	-76,579
Repayment of loans and advances	1,052	307	358	334	331	3,894	435	60,688	99,921	76,677
Issuance of other loans, investments and advances	-6,637	-6,216	-9,569	-8,218	-6,861	-16,969	-6,571	-6,910	-21,174	-5,858
Repayment of other loans, investments and advances	3,926	4,716	4,929	6,866	5,182	16,475	6,883	5,041	16,620	5,814
Cash provided or used (-) by investing activities	260	595	-2,606	509	466	2,289	-1,869	-71,743	-27,614	2,872
TOTAL CASH GENERATED OR USED (-) BEFORE FINANCING ACTIVITIES	-505	7,374	6,117	4,586	5,035	9,792	14,645	-83,495	-71,905	-46,407
FINANCING ACTIVITIES—										
Issuance of Canadian currency borrowings	258,142	309,420	336,260	335,682	363,824	369,354	343,755	531,668	554,892	553,464
Repayment of Canadian currency borrowings	-255,931	-305,773	-337,734	-335,969	-366,123	-373,886	-366,493	-415,801	-499,383	-520,569
Issuance of foreign currency borrowings	23,412	17,297	14,227	13,608	15,859	11,586	11,099	24,500	22,212	8,195
Repayment of foreign currency borrowings	-29,538	-23,188	-14,826	-17,864	-18,061	-15,299	-11,973	-23,616	-24,351	-8,810
Cash provided or used (-) by financing activities	-3,915	-2,244	-2,073	-4,543	-4,501	-8,245	-23,612	116,751	53,370	32,280
NET INCREASE OR DECREASE (-) IN CASH	-4,420	5,130	4,044	43	534	1,547	-8,967	33,256	-18,535	-14,127
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	15,818	11,398	16,528	20,572	20,615	21,149	22,696	13,729	46,985	28,450
CASH AND CASH EQUIVALENTS AT END OF YEAR	11,398	16,528	20,572	20,615	21,149	22,696	13,729	46,985	28,450	14,323

TABLE 1.5

GOVERNMENT OF CANADA

DETAILED STATEMENT OF NON-BUDGETARY TRANSACTIONS AND OF NON-FINANCIAL ASSETS

(in millions of dollars)

	Year ended March 31									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
LOANS, INVESTMENTS AND ADVANCES—										
Enterprise Crown corporations and other government business enterprises—										
Loans and advances—										
Canada Mortgage and Housing Corporation	226	218	219	190	200	148	258	-57,470	-10,399	2,693
Business Development Bank of Canada							-1,000	-6,284	-4,961	-978
Farm Credit Canada	578						-3,840	-7,610	-4,481	-1,627
Other		63	-28	2	-67	33	-35	-5	7	10
	804	281	191	192	133	181	-4,617	-71,369	-19,834	98
Investments—										
Share of annual profit	-2,479	-2,958	-3,708	-4,853	-5,041	-5,336	-4,256	-4,773	-2,306	-6,992
Other comprehensive income (-) or loss							-479	318	-211	-2,142
Dividends	2,078	1,881	1,907	1,944	2,027	2,604	2,436	2,095	1,391	2,818
Capital	89	-67	-64	-275	-15	-3		-600	-4,617	
	-312	-1,144	-1,865	-3,184	-3,029	-3,214	-1,854	-2,960	-5,743	-6,316
Total	492	-863	-1,674	-2,992	-2,896	-3,033	-6,471	-74,329	-25,577	-6,218
Less:										
Amount expected to be repaid from future appropriations	-190	43	62	39	63	66	32	-473	-103	-64
Unamortized discounts and premiums							-19	26		-4
Total	682	-906	-1,736	-3,031	-2,959	-3,099	-6,484	-73,882	-25,474	-6,150
Other loans, investments and advances—										
Portfolio investments				1,225	-101			6	2	
National governments, including developing countries	185	828	572	171	158	80	143	-182	235	69
International organizations	-459	-349	-72	-253	-224	-491	-321	-905	-454	-826
Provincial and territorial governments	385	-249	-2,459	-673	14	285	899	217	590	257
Other loans, investments and advances	-2,822	-1,730	-2,681	-1,822	-1,524	-367	-410	-1,005	-4,926	456
Total	-2,711	-1,500	-4,640	-1,352	-1,677	-493	311	-1,869	-4,553	-44
Less: allowance for valuation	-865	-324	-376	6	-915	-387	-398	-1,527	-2,440	-326
Total	-1,846	-1,176	-4,264	-1,358	-762	-106	709	-342	-2,113	282
Total loans, investments and advances	-1,164	-2,082	-6,000	-4,389	-3,721	-3,205	-5,775	-74,224	-27,587	-5,868
PENSION AND OTHER FUTURE BENEFITS—										
Public sector pensions	-2,264	-1,213	1,852	2,019	1,483	3,664	2,645	2,538	2,934	3,292
Other employee and veteran future benefits	612	564	523	2,182	1,820	1,754	2,778	2,410	3,916	3,979
Total pension and other future benefits	-1,652	-649	2,375	4,201	3,303	5,418	5,423	4,948	6,850	7,271
OTHER LIABILITIES—										
Due to Canada Pension Plan	379	323	390	-4,712	-2,620	-97	52	-16	85	-152
Other liabilities	242	672	-154	-579	-567	-185	632	44	579	-120
Total other liabilities	621	995	236	-5,291	-3,187	-282	684	28	664	-272
NON-FINANCIAL ASSETS—										
Tangible capital assets	-1,512	-1,310	-711	-462	-145	-681	-2,139	-2,152	-1,728	-2,614
Inventories	153	325	-21	609	-350	-113	-260	-100	156	-638
Prepaid expenses	-264	106	155	-195	-82	-396	392	-608	-300	46
Total non-financial assets	-1,623	-879	-577	-48	-577	-1,190	-2,007	-2,860	-1,872	-3,206
OTHER TRANSACTIONS—										
Taxes receivable	2,967	2,008	-4,356	-5,524	-5,636	-7,379	590	-6,009	2,848	-9,563
Other accounts receivable	-258	336	127	223	-327	-817	151	-3	-441	-266
Provincial, territorial and Aboriginal tax agreements account	-1,139	-934	2,374	1,103	2,316	410	-1,311	-168	1,438	241
Taxes payable	1,254	-735	-509	2,610	2,752	2,986	7,622	1,835	-2,594	397
Other liabilities	-5,350	1,621	151	8,813	-1,376	1,683	-2,359	1,869	7,682	-2,103
Total other transactions	-2,526	2,296	-2,213	7,225	-2,271	-3,117	4,693	-2,476	8,933	-11,294
TOTAL NON-BUDGETARY TRANSACTIONS AND NON-FINANCIAL ASSETS	-6,344	-319	-6,179	1,698	-6,453	-2,376	3,018	-74,584	-13,012	-13,369

TABLE 1.6

GOVERNMENT OF CANADA
DETAILED STATEMENT OF FOREIGN EXCHANGE, UNMATURED DEBT AND CASH TRANSACTIONS

(in millions of dollars)

	Year ended March 31									
	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
FOREIGN EXCHANGE ACCOUNTS—										
International reserves held in the Exchange Fund										
Account	-822	3,818	3,602	2,133	-1,822	-3,737	1,769	-8,290	-2,507	-340
International Monetary Fund—Subscriptions	-7	-121	757	945	567	-433	354	-1,259	2,188	31
International Monetary Fund—Loans									-337	-802
	-829	3,697	4,359	3,078	-1,255	-4,170	2,123	-9,549	-656	-1,111
Less: International Monetary Fund—Notes payable	947	623	-336	-453	-1,412	-771	201	14	2,351	416
Special drawing rights allocations		-22	58	89	113	-48	43	-154	-7,766	30
	947	601	-278	-364	-1,299	-819	244	-140	-5,415	446
Total foreign exchange accounts	-1,776	3,096	4,637	3,442	44	-3,351	1,879	-9,409	4,759	-1,557
UNMATURED DEBT—										
Payable in Canadian currency—										
Marketable bonds	-941	-5,367	-9,354	-11,981	-4,664	-3,652	-3,932	41,636	72,776	48,118
Treasury bills	5,339	10,371	8,967	13,821	4,398	2,477	-17,138	75,339	-16,426	-12,869
Retail debt	-2,133	-1,382	-1,254	-2,250	-1,738	-2,167	-2,107	-536	-677	-1,714
Bonds for Canada Pension Plan	-82	-19	56	-35	-291	-1,359	-700	-519	-71	-425
	2,183	3,603	-1,585	-445	-2,295	-4,701	-23,877	115,919	55,602	33,110
Payable in foreign currencies	-6,126	-5,891	-599	-4,256	-2,201	-3,713	-875	883	-2,138	-615
Cross-currency swap revaluation	-2	630	-1,132	-1,285	-1,336	1,167	-329	5,110	-7,923	-858
Unamortized discounts and premiums on										
market debt	-431	-2,654	-354	-732	-438	121	446	1,462	-341	607
Obligation related to capital leases	28	44	111	158	-5	169	1,140	-51	-94	-405
Other unmatured debt										190
Total unmatured debt	-4,348	-4,268	-3,559	-6,560	-6,275	-6,957	-23,495	123,323	45,106	32,029
CASH AND CASH EQUIVALENTS										
AT END OF YEAR—										
In Canadian currency	11,351	16,478	20,559	20,607	21,152	22,701	13,733	46,989	28,124	13,902
In foreign currencies	47	50	13	8	-3	-5	-4	-4	326	421
Total cash and cash equivalents	11,398	16,528	20,572	20,615	21,149	22,696	13,729	46,985	28,450	14,323

GLOSSARY OF TERMS

The following terms are used in this section and throughout the financial statements in Section 2 of this Volume. The definitions are taken from three primary sources:

1. TERMIUM at www.terminiplus.gc.ca/
 2. The *CICA Public Sector Accounting Handbook*.
 3. Glossary of Frequently-Used Terms, Finance Canada.
- **Accounts of Canada –**
The centralized record of the financial transactions of the Government of Canada, maintained by the Receiver General. The accounts of Canada summarize revenues, expenses, assets and liabilities transactions.
 - **Accrued Benefit Obligation –**
The value of future benefits attributed to services rendered by employees and former employees to the accounting date.
 - **Accumulated Deficit –**
The accumulated net total of all past federal deficits and surpluses since Confederation plus accumulated other comprehensive income. The accumulated deficit is also equal to total liabilities less total assets – both financial and non-financial.
 - **Actuarial Valuation for Accounting Purposes –**
An assessment of the financial status of a benefit plan. It consists of the valuation of assets held to discharge the benefit liability and calculation of the actuarial present value of benefits to be paid under the plan. The valuation results in a calculation of the required future contributions or payments and a determination of any gains or losses since the last valuation.
 - **Allowance –**
Estimated potential losses on the realization of government financial claims or estimated financial obligations that would not otherwise be recorded in the financial statements.
 - **Appropriation –**
Any authority of Parliament to pay money out of the Consolidated Revenue Fund.
 - **Capital Lease –**
A lease that, from the point of view of the lessee, transfers substantially all the benefits and risks incident to ownership of property to the lessee.
 - **Consolidated Revenue Fund –**
The aggregate of all public moneys that are on deposit at the credit of the Receiver General for Canada.
 - **Consumer Price Index (CPI) –**
A measure of price changes produced by Statistics Canada on a monthly basis. The CPI measures the retail prices of a “shopping basket” of about 300 goods and services including food, housing, transportation, clothing and recreation. The index is “weighted”, meaning that it gives greater importance to price changes for some products than others – more to housing, for example, than to entertainment – in an effort to reflect typical spending patterns. Increases in the CPI are also referred to as increases in the cost of living.
 - **Contingent Liability –**
A potential debt which may become an actual financial obligation if certain events occur or fail to occur.
 - **Contractual Obligation –**
A written obligation to outside organizations or individuals as a result of a contract.
 - **Defined Benefit Pension Plan –**
A plan that specifies either the benefits to be received by employees after retirement or the method for determining those benefits.
 - **Enterprise Crown Corporation –**
A corporation which is not dependent on parliamentary appropriations and whose principal activity and source of revenues are the sale of goods and/or services to outside parties. An enterprise Crown corporation is ultimately accountable to Parliament, through a minister of the Crown, for the conduct of its affairs.
 - **Financial Assets –**
An asset on hand at the end of the accounting period, which could provide resources to discharge existing liabilities or finance future operations. Financial assets include cash and assets that are convertible into cash and are not intended for consumption in the normal course of activities.
 - **Full Accrual Accounting –**
The method of recording transactions by which revenues and expenses are reflected in the determination of results for the period in which they are considered to have been earned and incurred, respectively, whether or not such transactions have been settled finally by the receipt or payment of cash or its equivalent.
 - **G-7 (Group of Seven) –**
The G-7 consists of the world’s seven largest industrial market economies: the United States, Japan, Germany, France, Great Britain, Italy and Canada. The leaders of these countries meet annually to discuss political and economic issues of mutual concern. In addition, G-7 finance ministers meet several times a year to discuss economic policy. Their work is supported by regular, functional meetings of officials, including the G-7 Finance Deputies.

- **Gross Domestic Product (GDP) –**
The total value of all goods and services produced within Canada during a given year. It is a measure of the income generated by production within Canada. Also referred to as annual economic output or, more simply, output. To avoid counting the same output more than once, GDP includes only final goods and services – not those that are used to make another product. GDP would not include the wheat used to make bread, but would include the bread itself.
- **Net Book Value of Tangible Capital Assets –**
The cost of tangible capital assets less both accumulated amortization and the amount of any write-downs.
- **Net Debt –**
The total liabilities of the government less its financial assets.
- **Non-Financial Assets –**
An asset on hand at the end of the accounting period, which could not normally be converted to cash to pay off the debt, without disrupting government operations.
- **Operating Lease –**
A lease in which the lessor retains substantially all the benefits and risks of ownership.
- **Other comprehensive income –**
Other comprehensive income holds any unrealized gains and losses resulting from the change in market value on assets that are classified as available-for-sale or derivative instruments used in hedging activities.
- **Public Money –**
All money belonging to Canada received or collected by the Receiver General or any other public officer in his official capacity or any person authorized to receive or collect such money.
- **Real Return Bonds –**
These Government of Canada bonds pay semi-annual interest based upon a real interest rate. Unlike standard fixed-coupon marketable bonds, interest payments on real return bonds are adjusted for changes in the consumer price index.
- **Retail Debt –**
Canada Savings Bonds and Canada Premium Bonds.
- **Surplus –**
The amount by which government revenue exceeds expenses in any given year.
- **Swap –**
An agreement that exchanges one type of return or financial instrument for another (e.g. a fixed for a floating rate of interest).
- **Tangible Capital Asset –**
A non-financial asset having physical substance that:
 - (i) is held for use in the production or supply of goods and services;
 - (ii) has a useful economic life extending beyond an accounting period; and
 - (iii) has been acquired to be used on a continuing basis.
- **Transfer Payments –**
A transfer of money from a government to an individual, an organization or another government for which the government making the transfer does not:
 - (i) receive any goods or services directly in return as would occur in a purchase/sales transaction;
 - (ii) expect to be repaid in the future, as would be expected in a loan; or
 - (iii) expect a financial return, as would be expected in an investment.

SECTION 2

2010-2011

PUBLIC ACCOUNTS OF CANADA

Financial Statements of the Government of Canada and Report and Observations of the Auditor General of Canada

CONTENTS

	<i>Page</i>
Preface.....	2.2
Statement of responsibility	2.3
Auditor General of Canada—Independent Auditor's Report ...	2.4
Financial statements—	
Statement of Operations and Accumulated Deficit	2.5
Statement of Financial Position.....	2.6
Statement of Change in Net Debt	2.7
Statement of Cash Flow	2.8
Notes to the Financial Statements of the Government of Canada.....	2.9
Supplementary information—	
Observations of the Auditor General of Canada	2.34

PREFACE TO THE FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA

The fundamental purpose of these financial statements is to provide information to Parliament, and thus to the public, to facilitate an understanding and evaluation of the full nature and extent of the financial affairs and resources for which the Government is responsible. These financial statements reflect the financial position of the Government at the reporting date, as well as its results of operations, accumulated deficit, change in net debt and cash flow for the year then ended.

The two fundamental concepts underlying the Government's accounting system are found in the Constitution Acts: first, that all duties and revenues received, other than those reserved to the provinces, "shall form One Consolidated Revenue Fund" (CRF); second, that the balance of the CRF, after certain prior charges, "shall be appropriated by the Parliament of Canada".

The right of Canada to raise taxes and revenues is contained in the Constitution Acts, and is given specific form in various Acts passed by Parliament. Revenues can be raised and moneys can be spent or borrowed by the Government only with the authority of Parliament. All receipts of money by departments and agencies must be deposited into the CRF. All disbursements from the CRF for spending on operations, for loans, investments and advances, and for the redemption of matured debt, must be authorized by Parliament, through annual appropriation acts and other statutes.

Wholly-owned Crown corporations that are agents of Her Majesty may only borrow as authorized by Acts of Parliament. Such Acts usually place a ceiling on the amount of borrowings that can be outstanding at any one time. Non-agent Crown corporations and other government business enterprises can borrow without specific parliamentary authority, although such borrowings are sometimes guaranteed by the Government with the authority of Parliament.

The financial statements of the Government of Canada consist of four statements and accompanying notes.

The first is the **Statement of Operations and Accumulated Deficit**, which presents the Government's revenues, expenses, deficit, and other comprehensive loss or income for the year, and the net accumulation of the annual surpluses and deficits since Confederation.

The second is the **Statement of Financial Position**, which discloses the Government's cash balance and investments, amounts owing to and by the Government at the end of the year, and the Government's non-financial assets such as its tangible capital assets and inventories. It also presents both the accumulated deficit of the Government and its net debt which is the difference between the Government's total liabilities and its financial assets.

The third is the **Statement of Change in Net Debt**, which explains the difference between the Government's annual deficit and the change in the net debt for the year. It reports the extent to which revenues recognized in the year were sufficient, or not sufficient, to offset expenditures, as opposed to the expenses recognized in the annual deficit.

The fourth is the **Statement of Cash Flow**, which provides information on the Government's cash provided by or used for operating, capital investment, investing and financing activities.

Other sections in this volume together with Volume II and Volume III of the *Public Accounts of Canada*, provide more detailed supplementary information in respect of matters reported in the financial statements. The Independent Auditor's Report on the financial statements does not extend to this supplementary information.

STATEMENT OF RESPONSIBILITY

The financial statements in this section are prepared by the Government of Canada in accordance with the accounting policies set out in Note 1 to the financial statements, which are based on Canadian public sector accounting standards, and on a basis consistent with that of the preceding year.

Responsibility for the integrity and objectivity of the financial statements rests with the Government. The financial statements are prepared under the joint direction of the President of the Treasury Board, the Minister of Finance, and the Receiver General for Canada in compliance with governing legislation. The financial statements are prepared on a full accrual basis of accounting whereby, assets include both financial and non-financial assets, revenues, including tax revenues are recorded when earned, and expenses include accrued expenses and amortization of tangible capital assets. The information included in these financial statements is based on the Government's best estimates and judgement, with due consideration given to materiality.

To fulfill its accounting and reporting responsibilities, the Government maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. These systems are designed to provide reasonable assurance that transactions are properly authorized by Parliament, are executed in accordance with prescribed regulations, and are properly recorded so as to maintain accountability of public money and safeguard the assets and properties of Canada under Government administration. The Receiver General for Canada maintains the accounts of Canada, a centralized summary record of the Government's financial transactions. Additional information is obtained as required, from departments, agencies, Crown corporations, other government business enterprises, and other entities to meet accounting and reporting requirements.

The Government presents the financial statements to the Auditor General of Canada, who audits them and provides an independent audit opinion to the House of Commons. The duties of the Auditor General of Canada in that respect are contained in section 6 of the *Auditor General Act*. Additional information is provided in the observations of the Auditor General of Canada at the end of this section.

Annually, the financial statements are tabled in the House of Commons as part of the *Public Accounts of Canada*, and are referred to the Standing Committee on Public Accounts, which reports to Parliament on the results of its examination together with any recommendations it may have with respect to the financial statements and accompanying independent audit opinion.

On behalf of the Government of Canada.



MICHELLE D'AURAY
Secretary of the
Treasury Board of
Canada



MICHAEL HORGAN
Deputy Minister of
Finance



FRANÇOIS GUIMONT
Deputy Receiver General for
Canada



JAMES RALSTON
Comptroller General of
Canada

September 1, 2011



Auditor General of Canada
Vérificateur général du Canada

INDEPENDENT AUDITOR'S REPORT

To the House of Commons

Report on the Financial Statements

I have audited the accompanying financial statements of the Government of Canada, which comprise the statement of financial position as at 31 March 2011, and the statement of operations and accumulated deficit, statement of change in net debt and statement of cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

The Government's Responsibility for the Financial Statements

The Government is responsible for the preparation and fair presentation of these financial statements in accordance with the stated accounting policies of the Government of Canada set out in Note 1 to the financial statements, which are based on Canadian public sector accounting standards, and for such internal control as the Government determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Government's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Government's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Government, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Government of Canada as at 31 March 2011, and the results of its operations, changes in its net debt, and its cash flows for the year then ended in accordance with the stated accounting policies of the Government of Canada set out in Note 1 to the financial statements, which conform with Canadian public sector accounting standards.

Report on Other Legal and Regulatory Requirements

As required by Section 6 of the *Auditor General Act*, I report that, in my opinion, the stated accounting policies of the Government of Canada have been applied on a basis consistent with that of the preceding year.

Additional information and comments on the financial statements and this Report are included in my Observations at the end of Section 2, Volume 1 of the *Public Accounts of Canada 2011*.

John Wiersema, FCA
Interim Auditor General of Canada

1 September 2011
Ottawa, Canada

GOVERNMENT OF CANADA

Statement of Operations and Accumulated Deficit
for the Year Ended March 31, 2011

(in millions of dollars)

	2011		2010
	Budget (Note 2)	Actual	Actual
REVENUES (Note 17)			
<i>TAX REVENUES —</i>			
<i>Income tax revenues —</i>			
Personal	116,975	113,457	103,947
Corporate	25,460	29,969	30,361
Non-resident	5,545	5,137	5,293
<i>Total income tax revenues.</i>	<i>147,980</i>	<i>148,563</i>	<i>139,601</i>
<i>Other taxes and duties —</i>			
Goods and services tax	27,266	28,379	26,947
Energy taxes	5,281	5,342	5,178
Customs import duties	3,367	3,520	3,490
Other excise taxes and duties	5,051	5,662	4,958
<i>Total other taxes and duties</i>	<i>40,965</i>	<i>42,903</i>	<i>40,573</i>
<i>TOTAL TAX REVENUES</i>	<i>188,945</i>	<i>191,466</i>	<i>180,174</i>
<i>EMPLOYMENT INSURANCE PREMIUMS</i>	<i>17,630</i>	<i>17,501</i>	<i>16,761</i>
<i>OTHER REVENUES —</i>			
Crown corporations	11,182	12,937	7,622
Other programs	13,536	13,378	12,396
Net foreign exchange	1,556	1,809	1,647
<i>TOTAL OTHER REVENUES</i>	<i>26,274</i>	<i>28,124</i>	<i>21,665</i>
<i>TOTAL REVENUES</i>	<i>232,849</i>	<i>237,091</i>	<i>218,600</i>
EXPENSES (Notes 3 and 17)			
<i>TRANSFER PAYMENTS —</i>			
Old age security benefits, guaranteed income supplement and spouse's allowance	36,658	35,629	34,653
Major transfer payments to other levels of government	56,812	52,971	56,990
Employment insurance benefits	22,624	19,850	21,586
Children's benefits	12,744	12,656	12,340
Other transfer payments	39,414	36,820	39,892
<i>TOTAL TRANSFER PAYMENTS</i>	<i>168,252</i>	<i>157,926</i>	<i>165,461</i>
<i>OTHER PROGRAM EXPENSES —</i>			
Crown corporations	11,598	10,547	10,428
Ministries	70,856	71,119	68,895
<i>TOTAL OTHER PROGRAM EXPENSES</i>	<i>82,454</i>	<i>81,666</i>	<i>79,323</i>
<i>TOTAL PROGRAM EXPENSES</i>	<i>250,706</i>	<i>239,592</i>	<i>244,784</i>
<i>PUBLIC DEBT CHARGES</i>	<i>31,341</i>	<i>30,871</i>	<i>29,414</i>
<i>TOTAL EXPENSES</i>	<i>282,047</i>	<i>270,463</i>	<i>274,198</i>
<i>ANNUAL DEFICIT</i>	<i>49,198</i>	<i>33,372</i>	<i>55,598</i>
<i>ACCUMULATED DEFICIT AT BEGINNING OF YEAR</i>	<i>519,097</i>	<i>519,097</i>	<i>463,710</i>
<i>OTHER COMPREHENSIVE INCOME (Note 4)</i>		<i>2,142</i>	<i>211</i>
<i>ACCUMULATED DEFICIT AT END OF YEAR (Note 4)</i>	<i>568,295</i>	<i>550,327</i>	<i>519,097</i>

The accompanying notes are an integral part of these statements.
Details (unaudited) can be found in other sections of this volume.

GOVERNMENT OF CANADA

Statement of Financial Position
as at March 31, 2011

(in millions of dollars)

	2011	2010
LIABILITIES		
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES —		
Other accounts payable and accrued liabilities (Note 16)	55,342	58,284
Taxes payable	48,648	48,251
Environmental liabilities (Note 16)	7,745	6,602
Interest and matured debt	6,733	6,853
Allowance for guarantees (Note 16)	592	535
TOTAL ACCOUNTS PAYABLE AND ACCRUED LIABILITIES	119,060	120,525
INTEREST-BEARING DEBT —		
Unmatured debt (Note 5)	591,155	559,126
Pension and other future benefits —		
Public sector pensions (Note 6)	146,135	142,843
Other employee and veteran future benefits (Note 6)	58,206	54,227
<i>Total pension and other future benefits</i>	<i>204,341</i>	<i>197,070</i>
Other liabilities (Note 7)	6,315	6,587
TOTAL INTEREST-BEARING DEBT	801,811	762,783
TOTAL LIABILITIES	920,871	883,308
FINANCIAL ASSETS		
CASH AND ACCOUNTS RECEIVABLE —		
Cash and cash equivalents (Note 8)	14,323	28,450
Taxes receivable (Note 9)	78,626	69,063
Other accounts receivable (Note 9)	3,958	3,692
TOTAL CASH AND ACCOUNTS RECEIVABLE	96,907	101,205
FOREIGN EXCHANGE ACCOUNTS (Note 10)	48,507	46,950
LOANS, INVESTMENTS AND ADVANCES —		
Enterprise Crown corporations and other government business enterprises (Notes 4, 11 and 16)	135,673	129,523
Other loans, investments and advances (Note 12)	22,876	23,158
TOTAL LOANS, INVESTMENTS AND ADVANCES	158,549	152,681
TOTAL FINANCIAL ASSETS	303,963	300,836
NET DEBT	616,908	582,472
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 13)	57,668	55,054
Inventories	6,830	6,192
Prepaid expenses	2,083	2,129
TOTAL NON-FINANCIAL ASSETS	66,581	63,375
ACCUMULATED DEFICIT (Note 4)	550,327	519,097
CONTRACTUAL OBLIGATIONS AND CONTINGENT LIABILITIES (Notes 15 and 16)		

The accompanying notes are an integral part of these statements.
Details (unaudited) can be found in other sections of this volume.

GOVERNMENT OF CANADA

Statement of Change in Net Debt
for the Year Ended March 31, 2011

(in millions of dollars)

	2011		2010
	Budget (Note 2)	Actual	Actual
NET DEBT AT BEGINNING OF YEAR	582,472	582,472	525,213
CHANGE IN NET DEBT DURING THE YEAR —			
ANNUAL DEFICIT	49,198	33,372	55,598
CHANGE DUE TO TANGIBLE CAPITAL ASSETS —			
Acquisition of tangible capital assets	8,185	8,061	7,136
Amortization of tangible capital assets	-4,630	-4,756	-4,418
Proceeds from disposal of tangible capital assets	-150	-447	-297
Net loss on disposal of tangible capital assets, including adjustments		-244	-693
<i>TOTAL CHANGE DUE TO TANGIBLE CAPITAL ASSETS</i>	<i>3,405</i>	<i>2,614</i>	<i>1,728</i>
CHANGE DUE TO INVENTORIES		638	-156
CHANGE DUE TO PREPAID EXPENSES	195	-46	300
NET INCREASE IN NET DEBT			
DUE TO OPERATIONS	52,798	36,578	57,470
OTHER COMPREHENSIVE INCOME (Notes 4 and 11)		-2,142	-211
NET INCREASE IN NET DEBT	52,798	34,436	57,259
NET DEBT AT END OF YEAR	635,270	616,908	582,472

The accompanying notes are an integral part of these statements.
Details (unaudited) can be found in other sections of this volume.

GOVERNMENT OF CANADA

Statement of Cash Flow
for the Year Ended March 31, 2011

(in millions of dollars)

	2011	2010
OPERATING ACTIVITIES —		
ANNUAL DEFICIT	-33,372	-55,598
Items not affecting cash —		
Share of annual profit in enterprise Crown corporations and other government business enterprises	-6,992	-2,306
Amortization of tangible capital assets	4,756	4,418
Net loss on disposal of tangible capital assets, including adjustments	244	693
Change in taxes receivable	-9,563	2,848
Change in pension and other future benefits	7,271	6,850
Change in foreign exchange accounts	-1,557	4,759
Net change in other accounts	-2,452	884
CASH USED BY OPERATING ACTIVITIES	-41,665	-37,452
CAPITAL INVESTMENT ACTIVITIES —		
Acquisition of tangible capital assets	-8,061	-7,136
Proceeds from disposal of tangible capital assets	447	297
CASH USED BY CAPITAL INVESTMENT ACTIVITIES	-7,614	-6,839
INVESTING ACTIVITIES —		
Enterprise Crown corporations and other government business enterprises —		
Equity transactions	2,818	-3,226
Issuance of loans and advances	-76,579	-119,755
Repayment of loans and advances	76,677	99,921
Issuance of other loans, investments and advances	-5,858	-21,174
Repayment of other loans, investments and advances	5,814	16,620
CASH PROVIDED OR USED (-) BY INVESTING ACTIVITIES	2,872	-27,614
TOTAL CASH USED BEFORE FINANCING ACTIVITIES	-46,407	-71,905
FINANCING ACTIVITIES —		
Issuance of Canadian currency borrowings	553,464	554,892
Repayment of Canadian currency borrowings	-520,569	-499,383
Issuance of foreign currency borrowings	8,195	22,212
Repayment of foreign currency borrowings	-8,810	-24,351
CASH PROVIDED BY FINANCING ACTIVITIES	32,280	53,370
NET DECREASE IN CASH	-14,127	-18,535
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	28,450	46,985
CASH AND CASH EQUIVALENTS AT END OF YEAR (Note 8)	14,323	28,450
SUPPLEMENTARY INFORMATION		
Cash used for interest	15,854	15,887

The accompanying notes are an integral part of these statements.

Details (unaudited) can be found in other sections of this volume.

Notes to the Financial Statements of the Government of Canada

1. Summary of Significant Accounting Policies

Reporting entity

The reporting entity of the Government of Canada includes all of the government organizations which comprise the legal entity of the Government as well as other government organizations, including Crown corporations, which are separate legal entities but are controlled by the Government. For financial reporting purposes, control is defined as the power to govern the financial and operating policies of an organization with benefits from the organization's activities being expected, or the risk of loss being assumed by the Government. All organizations defined as departments and as Crown corporations in the *Financial Administration Act* are included in the reporting entity. Other organizations not listed in the *Financial Administration Act* may also meet the definition of control and they are included in the Government's reporting entity if their revenues, expenses, assets or liabilities are significant.

The financial activities of all of these entities, except for enterprise Crown corporations and other government business enterprises, are consolidated in these financial statements on a line-by-line and uniform basis of accounting after eliminating significant inter-governmental balances and transactions. Enterprise Crown corporations and other government business enterprises, which are not dependent on the Government for financing their activities, are recorded under the modified equity method.

The Canada Pension Plan (the Plan), which includes the assets of the Plan under the administration of the Canada Pension Plan Investment Board, is excluded from the reporting entity because changes to the Plan require the agreement of two thirds of participating provinces and it is therefore not controlled by the Government.

Basis of accounting

These financial statements are prepared using the Government's accounting policies stated below, which are based on Canadian public sector accounting standards. The presentation and results using the stated accounting policies do not result in any significant differences from Canadian public sector accounting standards.

Revenues

The Government reports revenues on an accrual basis. Tax revenues are non-exchange transactions, which are generally derived from exchange transactions between third parties. They are recognized in the period in which the event that gave rise to the revenue takes place. Income tax revenue is recognized when the taxpayer has earned the income subject

to the tax. Domestic goods and services tax revenue is recognized at the time of the sale of goods or the provision of services and is presented on the Statement of Operations and Accumulated Deficit net of tax credits. Excise duties revenue is recognized when the taxpayer manufactures goods taxable under the *Excise Act*. Excise taxes revenue is recognized when a taxpayer sells goods taxable under the *Excise Act*. Customs duties and goods and services tax revenue on imports is recognized when goods are authorized to enter Canada.

Tax revenues are measured from amounts assessed and from estimates of amounts not yet assessed based on cash received. Annual revenues also include adjustments between the estimated revenues of previous years and actual amounts, as well as revenues from reassessments relating to prior years. Revenues do not include estimates of unreported taxes, or the impact of future reassessments that can not yet be reliably determined.

Tax revenues that were not collected at year end and refunds that were not yet disbursed are reported respectively as taxes receivable and taxes payable on the Statement of Financial Position. These amounts also include other receivables and payables for amounts collected through the tax system such as provincial and territorial taxes, Employment Insurance premiums and Canada Pension Plan contributions.

Other revenues are recognized in the period to which they relate. Employment Insurance premiums are recognized as revenue in the period the insurable earnings are earned.

Expenses

The Government reports expenses on an accrual basis. Expenses for Government operations are recorded when goods are received or services are rendered. Transfer payments are recorded as expenses when the recipient has met the eligibility criteria or fulfilled the terms of a contractual transfer agreement or, in the case of transactions which do not form part of an existing program, when the Government announces a decision to make a non-recurring transfer, provided the enabling legislation or authorization for payment receives parliamentary approval prior to the completion of the financial statements. Public debt charges are recorded when incurred and include interest, servicing costs and costs of issuing new borrowings and amortization of premiums and discounts on market debt.

Expenses include provisions to reflect changes in the value of assets or liabilities, including provisions for bad debt, loans, investments and advances, and inventory obsolescence. Expenses also include amortization of tangible capital assets and utilization of inventories and prepaid expenses.

Cash and cash equivalents

Cash consists of public moneys on deposit and cash in transit less outstanding cheques and warrants. Cash equivalents consist mainly of term deposits usually not exceeding 31 days.

Foreign exchange accounts

Short-term deposits, marketable securities and special drawing rights held in the foreign exchange accounts are recorded at cost. Marketable securities are adjusted for amortization of purchase discounts and premiums. Purchases and sales of securities are recorded at the settlement date. Transaction costs are expensed as incurred for all classes of financial instruments.

Investment income earned with respect to foreign accounts as well as write-downs to reflect other than temporary impairment in the fair value of securities are included in net foreign exchange revenues on the Statement of Operations and Accumulated Deficit. Canada's subscriptions to the capital of the International Monetary Fund and loans to the International Monetary fund are recorded at cost.

Loans, investments and advances

Loans, investments and advances are initially recorded at cost and are adjusted to reflect the concessionary terms of loans made on a long-term, low interest or interest-free basis and the portion of loans expected to be repaid from future appropriations.

When necessary, an allowance for valuation is recorded to reduce the carrying value of loans, investments and advances to amounts that approximate their net realizable value.

For loans to national governments, including developing countries, the allowance is determined based on the identification and evaluation of countries that have formally applied for debt service relief, estimated probable losses that exist on the remaining portfolio, and changes in the economic conditions of sovereign debtors.

Non-financial assets

The costs of acquiring land, buildings, equipment and other capital property are capitalized as tangible capital assets and, except for land, are amortized to expense over the estimated useful lives of the assets. For certain tangible capital assets where the costs are not readily available, such as older buildings, estimated current costs have been extrapolated retrospectively in a systematic and rational manner to approximate original costs. Assets acquired under capital leases are recorded at the present value of the minimum lease

payments using the appropriate discount rate, which is usually the lower of the implicit interest rate in the lease or the Consolidated Revenue Fund term lending rate at the inception of the lease. These assets are amortized over the lease term or over the estimated useful life of the asset if the lease term contains terms that allow ownership to pass to the Government or a bargain purchase option. The corresponding lease obligations are recorded under unmatured debt on the Statement of Financial Position.

Tangible capital assets do not include immovable assets located on reserves as defined in the *Indian Act*, the cost of works of art and museum collections and Crown land to which no acquisition cost is attributable. Intangible assets are also not recognized in the financial statements.

Inventories are valued at cost and are comprised of spare parts and supplies held for future program delivery and not primarily intended for resale. Inventories that no longer have service potential are valued at the lower of cost or net realizable value. Items for which the costs are not readily available are valued using management's best estimate of original cost, based on available information.

Non-financial assets are not taken into consideration when determining the net debt of the Government, but rather are deducted from the net debt to determine the accumulated deficit.

Unmatured debt

Unmatured debt consists of market debt, cross currency swap revaluations, the obligation related to capital leases and other unmatured debt. Market debt is recorded at face value and is adjusted by discounts and premiums which are amortized on a straight line basis over the term to maturity of the respective debt instrument. The corresponding amortization is recorded in public debt charges. The unamortized premium or discount arising on the buy back of bonds that are subsequently refinanced with similar debt with the intent of sustaining market liquidity is amortized over the remaining life of the old debt or the life of the new debt, whichever is shorter. The Government's holdings of its own securities, if any, are deducted from market debt to report the liability to external parties.

Cross currency swap revaluations consist of unrealized gains or losses due to fluctuations in the foreign exchange value of the cross currency swaps entered into by the Government.

The obligation related to capital leases represents the present values of the remaining minimum lease payments under the capital lease arrangement. The corresponding assets under capital lease are recorded under tangible capital assets on the Statement of Financial Position.

Public sector pensions and other employee and veteran future benefits

Employee entitlements to pension benefits and to other employee and veteran future benefits are reported on an actuarial basis. This process is intended to determine the current value of future entitlements and uses various estimates. When actual experience varies from estimates, the adjustments are amortized over the estimated average remaining service lives of the employees.

Contingent liabilities

Contingent liabilities, including the allowance for guarantees, are potential liabilities which may become actual liabilities when one or more future events occur or fail to occur. If the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense recorded. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

For guarantees, the amount of the allowance is estimated taking into consideration the nature of the guarantee, loss experience and current conditions. The allowance is reviewed on an ongoing basis and changes in the allowance are recorded as expenses in the year they become known.

Environmental liabilities

Environmental liabilities consist of estimated costs related to the remediation of environmentally contaminated sites as well as estimated costs related to obligations associated with future asset restoration.

The liability for remediation of environmentally contaminated sites is accrued and an expense recorded based on management's best estimates when the contamination occurs or when the Government becomes aware of the contamination and is obligated, or is likely obligated to incur costs associated with remediation of the contaminated site. The liability reflects the present value of estimated cash flows required to remediate the sites to an acceptable condition according to the current minimum standard for federal use prior to contamination or for the intended federal use, whichever is less, where such amounts can be reasonably estimated.

The liability for future asset restoration costs is accrued and the related costs are capitalized and amortized over the associated asset's estimated useful life based on management's best estimates of the cost to meet obligations imposed by legislation, regulation and/or contractual agreements. The liability reflects the present value of estimated future cash flows required to restore the assets where amounts can be reasonably estimated and is expected to be settled as the related sites, facilities and/or assets are removed from service.

The recorded liabilities are adjusted each year for the passage of time, new obligations, changes in management estimates and actual costs incurred.

If the likelihood of the obligation is not determinable or if an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

Foreign currency translation

Transactions involving foreign currencies are translated into Canadian dollar equivalents using rates in effect at the time of the transactions. Monetary assets and liabilities denominated in foreign currencies are translated using rates at March 31. Gains and losses resulting from foreign currency translation are reported on the Statement of Operations and Accumulated Deficit according to the activities to which they relate. Net gains and losses relating to the foreign exchange accounts, foreign debt, swap and foreign exchange forward agreement revaluations are presented with investment revenues from foreign exchange accounts under net foreign exchange revenues. Net gains and losses related to loans, investments and advances are presented with the return on investments from these loans, investments and advances under other program revenues. Net gains and losses relating to departmental sale or purchase of goods or services in foreign currency are reported in ministry expenses under other program expenses.

Use of estimates and measurement uncertainty

The preparation of financial statements requires the Government to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses. By their nature, these estimates are subject to measurement uncertainty. These are based on facts and circumstances available at the time estimates and assumptions are made, historical loss experience and general economic conditions. The effect of changes to such estimates and assumptions in future periods could be significant to the financial statements. Significant estimates in these financial statements affect the accrual of tax revenues and the related amounts receivable and payable, including the liabilities under provincial and territorial tax collection agreements, valuation allowances for loans, investments and advances, obligations for public sector pensions and other employee and veteran future benefits, contingent liabilities, environmental liabilities and transfer payments to other levels of government.

Other comprehensive income or loss

Other comprehensive income or loss, resulting from the accounting of enterprise Crown corporations and other government business enterprises under the modified equity method, is excluded from the calculation of the Government's annual deficit and is recorded directly to the Government's accumulated deficit and net debt.

2. Spending and Borrowing Authorities

i. Spending authorities

The authority of Parliament is required before moneys can be spent by the Government. Approvals are given in the form of annually approved limits through appropriation acts or through legislation in the form of statutory spending authority for specific purposes. The Government uses the full accrual method of accounting to prepare its Budget and present its current financial statements. However, the spending authorities voted by Parliament remain on an expenditure basis, which uses only a partial accrual method of accounting. During the year, expenditures were made under the following authorities:

	(in millions of dollars)	
	2011	2010
Annual spending limits voted by		
Parliament	104,281	97,630
Expenditures permitted under other		
legislation	141,948	138,602
Total budgetary expenditures authorized	246,229	236,232
Less: amounts available for		
use in subsequent years and		
amounts that have lapsed, net of		
overexpended amounts	13,234	11,271
Total net expenditures	232,995	224,961
Effect of consolidation and		
full accrual accounting	37,468	49,237
Total expenses	270,463	274,198

The use of budgetary expenditure authorities reported in the preceding table differs from the total expenses reported in the Statement of Operations and Accumulated Deficit. The difference is due to various factors. Spending authorities are presented on a partial accrual basis, while the Statement of Operations and Accumulated Deficit is prepared on a full accrual basis. The transactions of certain accounts with separate non-budgetary authorities and of certain Crown corporations or other controlled entities are consolidated in the financial statements but are not included in the budgetary expenditure authorities available for use. Transfer payments to organizations within the Government reporting entity are recorded against a budgetary expenditure authority in the year they are disbursed to the organization, but they are recorded as a consolidated expense only when they are disbursed to the ultimate recipient outside of the Government reporting entity. Provisions for valuation of assets and liabilities are also not included in spending authorities.

In addition to the authorities for budgetary expenditures, non-budgetary spending of \$241,434 million (\$306,204 million

in 2010) was authorized for loans, investments and advances. A net amount of \$74,390 million (\$140,686 million in 2010) was used, an amount of \$735 million (\$36,587 million in 2010) lapsed and an amount of \$166,309 million (\$128,931 million in 2010) is available for use in subsequent years.

Details (unaudited) about the source and disposition of authorities and the details of ministerial expenditures are provided in Volume II of the *Public Accounts of Canada*.

ii. Over-expenditure of spending authorities

During the year, the Hazardous Materials Information Review Commission Vote 30 was overspent by less than \$100,000.

Details (unaudited) of this overexpended authority can be found in the ministerial sections of Volume II of the *Public Accounts of Canada*.

iii. Borrowing authorities

The Government may borrow only on the authority of Parliament which is contained in Part IV of the *Financial Administration Act*. Section 43.1 of the *Financial Administration Act* empowers the Governor in Council to authorize the Minister of Finance to borrow money on behalf of Her Majesty in right of Canada. In 2011, the Governor in Council specified \$300,000 million (\$370,000 million in 2010) to be the maximum aggregate amount of principal that may be borrowed during the fiscal year. The maximum aggregate amount of principal is the sum of *i)* the maximum stock of treasury bills anticipated to be outstanding during the year, *ii)* the total value of refinanced and anticipated new issuances of marketable bonds and retail debt and *iii)* an amount to facilitate intra-year management of the debt and foreign exchange reserves. During the year, \$263,215 million (\$289,521 million in 2010) of the borrowing authority was used.

iv. Source of budget amounts

The budget amounts included in the Statement of Operations and Accumulated Deficit and the Statement of Change in Net Debt are derived from the amounts that were originally budgeted for 2011 in the March 2010 Budget Plan (Budget 2010). Budget 2010 amounts have been restated to reflect the reclassification of Canadian Commercial Corporation from an enterprise Crown corporation to a consolidated Crown corporation in 2009-2010. This restatement has resulted in a \$1,500 million increase in both budgeted Crown corporation revenues and Crown corporation expenses, with no overall impact on the 2010-2011 annual deficit. In addition, since actual opening numbers of the accumulated deficit and net debt were not available at the time of preparation of Budget 2010, the corresponding amounts in the budget column have been adjusted to the actual closing numbers of the previous year.

3. Expenses

Expenses in the Statement of Operations and Accumulated Deficit include:

i. Major transfer payments to other levels of government

	(in millions of dollars)	
	2011	2010
Canada health transfer	26,031	24,820
Canada social transfer	11,179	10,858
Fiscal arrangements	17,577	16,789
Other major transfers	1,935	7,822
Quebec abatement ⁽¹⁾	-3,751	-3,299
Total major transfer payments to other levels of government	52,971	56,990

Certain comparative figures have been reclassified to conform to the current year's presentation.
Details (unaudited) can be found in Section 3 of this volume and in Section 1 of Volume II of the *Public Accounts of Canada*.

⁽¹⁾ These amounts represent recoveries of the Quebec Abatement which is comprised of federal tax abated under the Alternative Payments for Standing Programs and the Youth Allowance Program of that province.

ii. Public debt charges

	(in millions of dollars)	
	2011	2010
Public debt charges related to unmatured debt —		
Interest on unmatured debt	14,820	14,023
Amortization of discounts on Canada and Treasury Bills	1,312	1,229
Amortization of premiums and discounts on all other debts	1,985	1,721
Cross currency swap revaluation	-473	-438
Servicing costs and costs of issuing new borrowings	17	32
Capital lease obligations	219	228
Total	17,880	16,795
Interest expense related to pension and future benefits	12,699	12,343
Other liabilities	292	276
Total public debt charges	30,871	29,414

Details (unaudited) can be found in Section 3 of this volume.

iii. Total expenses by segment

The Government has defined the segments as the Ministries and Crown corporations and other entities. Additional segmented information is provided in Note 17. The following table presents the total expenses by segment after the elimination of internal transactions:

	(in millions of dollars)	
	2011	2010
Ministries —		
Agriculture and Agri-Food	3,616	3,234
Atlantic Canada Opportunities Agency ...	351	377
Canada Revenue Agency	17,771	17,223
Canadian Heritage	1,687	2,291
Citizenship and Immigration	1,709	1,663
Economic Development Agency of Canada for the Regions of Quebec ...	396	343
Environment	1,757	1,838
Finance	84,057	85,447
Fisheries and Oceans	1,853	1,885
Foreign Affairs and International Trade ...	6,042	12,268
Governor General	20	19
Health	5,261	6,159
Human Resources and Skills Development	65,786	66,068
Indian Affairs and Northern Development	7,957	9,151
Industry	6,033	6,179
Justice	1,483	1,541
National Defence	21,575	21,137
Natural Resources	5,209	3,544
Parliament	556	581
Privy Council	380	359
Public Safety and Emergency Preparedness	9,960	9,951
Public Works and Government Services ...	2,700	2,792
Transport	7,626	5,532
Treasury Board	2,379	2,501
Veterans Affairs	1,009	1,024
Western Economic Diversification	458	408
Provision for valuation and other items ...	1,808	-335
Total ministries	259,439	263,180
Crown corporations and other entities	11,024	11,018
Total expenses	270,463	274,198

Details (unaudited) providing total expenses by segment and type can be found in Section 3 of this volume.

iv. Total expenses by type of resource used in operations

The Statement of Operations and Accumulated Deficit and the previous table present a breakdown of expenses by segment, which represent the expenses incurred for each of the main functions of the Government. The following table presents the detail of these expenses by main objects of expense:

Objects of expense	(in millions of dollars)	
	2011	2010
Transfer payments	157,926	165,461
Other program expenses —		
Crown corporations ⁽¹⁾	10,154	9,873
Personnel	42,297	41,009
Transportation and communications	2,870	3,098
Information	275	347
Professional and special services	7,903	8,148
Rentals	1,736	1,892
Repair and maintenance	3,138	3,205
Utilities, materials and supplies	2,799	3,117
Other subsidies and expenses	5,656	3,799
Amortization of tangible capital assets	4,756	4,418
Net loss on disposal of assets	82	417
Total other program expenses	81,666	79,323
Total program expenses	239,592	244,784
Public debt charges	30,871	29,414
Total expenses	270,463	274,198

Details (unaudited) reconciling objects of expense to objects of expenditure can be found in Section 3 of this volume and details (unaudited) on ministerial expenditures by object can be found in Section I of Volume II of the *Public Accounts of Canada*.

⁽¹⁾ This amount differs from the expense shown on the Statement of Operations and Accumulated Deficit due to the amortization of tangible capital assets and the net loss on disposal of assets of consolidated Crown corporations, which have been reclassified within their respective object of expense.

v. Significant transactions

Financial assistance to General Motors

In fiscal year 2009-2010, the Governments of Canada and Ontario entered into agreements to provide financial assistance to General Motors in the form of loans, a portion of which was subsequently exchanged for shares. Ontario contributed one-third of the assistance and proportionally participates with the Government in any future economic benefit or loss resulting from these transactions. A liability to Ontario representing its one-third proportionate participation in the value of the financial assistance provided to the automaker has been recorded on the Statement of Financial Position.

On November 1, 2010, General Motors completed a three-for-one stock split on its common shares, resulting in a change in the Government's share ownership from approximately 58 million shares to approximately 175 million common shares. Following the stock split, the automaker conducted an initial public offering on November 18, 2010. In conjunction with the initial public offering, the Government sold approximately 35 million shares at \$33 US per share, resulting in a realized gain of \$424 million, net of Ontario's portion, recorded in other revenues on the Statement of Operations and Accumulated Deficit.

The remaining 140 million common shares, which are held by an enterprise Crown corporation, are adjusted to fair value at each period end with the unrealized gain or loss recorded as other comprehensive income or loss on the Statement of Operations and Accumulated Deficit. The obligation to Ontario is adjusted for changes in fair value with changes recorded as a transfer payments expense.

At March 31, 2011, the common shares were valued at \$4,041 million, reflecting an unrealized gain of \$1,897 million. The obligation to Ontario related to its one-third participation in the General Motors common shares was valued at \$1,347 million, resulting in an increase in the annual deficit of \$632 million. The overall impact on the annual deficit as a result of General Motors common shares transactions for the year was a net increase to the annual deficit of \$208 million.

4. Accumulated Deficit

The Government includes in its revenues and expenses, the transactions of consolidated Crown corporations and other entities controlled by the Government, and of certain accounts established for specified purposes. Legislation requires that revenues received for purposes specified in the legislation be credited to these accounts and that related payments be charged to the accounts. Any deficiency of payments over revenues must be met through future revenues or transfers credited to these accounts. The following table shows the balance of these consolidated accounts and the equity of the consolidated Crown corporations and other entities included in the accumulated deficit:

	(in millions of dollars)	
	2011	2010
Accumulated deficit, excluding consolidated specified purpose accounts and accumulated other comprehensive income	549,943	518,929
Consolidated specified purpose accounts —		
Employment Insurance Operating Account	7,397	4,936
Other insurance accounts	-485	-444
Other consolidated accounts	-316	-344
	556,539	523,077
Consolidated Crown corporations and other entities	-3,664	-3,574
Accumulated other comprehensive income	-2,548	-406
Accumulated deficit	550,327	519,097

Details (unaudited) can be found in Section 4 of this volume.

Accumulated other comprehensive income

For enterprise Crown corporations and other government business enterprises recorded under the modified equity method, certain unrealized gains and losses on financial instruments are recorded as other comprehensive income and are excluded from the calculation of profit or loss until realized. These unrealized gains and losses result from a change in market value of financial assets classified as available-for-sale or derivative instruments used in hedging activities.

Other comprehensive income is also excluded from the calculation of the Government's annual deficit. It is instead recorded directly against the Government's accumulated deficit. Upon realization of these gains and losses, the associated amounts are recorded in the profit or loss of enterprise Crown corporations and other government business enterprises and, therefore, reflected in the Government's annual deficit.

The following table presents the different components of other comprehensive income as well as accumulated other comprehensive income included in the Government's accumulated deficit:

	(in millions of dollars)	
	2011	2010
Accumulated other comprehensive income at beginning of year	406	195
Other comprehensive income —		
Net change in unrealized gains on available-for-sale financial instruments	2,156	414
Net change in fair value of derivatives designated as hedges	-14	-203
Total	2,142	211
Accumulated other comprehensive income at end of year	2,548	406

5. Unmatured Debt

Unmatured debt includes:

	(in millions of dollars)	
	2011	2010
Market debt —		
Payable in Canadian currency	589,228	556,118
Payable in foreign currencies	7,628	8,243
Total	596,856	564,361
Cross currency swap revaluation	-5,091	-4,233
Unamortized discounts and premiums on market debt	-4,485	-5,092
Obligation related to capital leases	3,685	4,090
Other unmatured debt	190	
Total unmatured debt	591,155	559,126

Unamortized discounts result from Treasury bills and Canada bills which are issued at a discount in lieu of interest. Discounts or premiums also result from the Government's bond buy back program and from issuance of market debt when the face value of the instrument issued differs from the proceeds received. The unamortized portion represents the amount of premium and discount that has not yet been recorded to public debt charges.

i. Market Debt

The following table presents the contractual maturity of debt issues and interest rates by currency and type of instrument at gross value (in Canadian \$) and the effective average

annual interest rates including swaps on foreign currency bonds and notes as at March 31, 2011:

(in millions of dollars)								
Maturing year	Marketable bonds			Treasury bills	Retail debt ⁽¹⁾	Bonds for Canada Pension Plan	Canada bills USD	Total
	CAD	USD	Euro					
2012	41,467			163,000	664	16	1,972	207,119
2013	74,200				1,127	11		75,338
2014	43,008				1,070			44,078
2015	38,304	2,909			656			41,869
2016	30,942				580			31,522
2017 and subsequent ..	188,490	51	2,749		6,044			197,334
	416,411	2,960	2,749	163,000	10,141	27	1,972	597,260
Less: Government holdings of unmatured debt and consolidated adjustment ⁽²⁾	331	53		20				404
Total market debt	416,080	2,907	2,749	162,980	10,141	27	1,972	596,856
Nature of interest rate ⁽³⁾	Fixed ⁽⁴⁾	Fixed	Fixed	Variable	Variable	Fixed	Variable	
Effective weighted average annual interest rates including swaps on foreign currency bonds and notes	3.56	2.49	3.50	1.12	1.10	9.69	0.15	
Range of interest rates	1.00 - 11.25	2.38 - 9.70	3.50	0.92 - 1.46	0.40 - 3.05	9.17 - 10.04	0.02 - 0.30	

Details (unaudited) can be found in Section 6 of this volume.

⁽¹⁾ Includes \$5,958 million of Canada savings bonds having fixed dates of maturity which are redeemable on demand.

⁽²⁾ Includes \$574 million of securities held for cancellation, \$53 million of securities held for the retirement of unmatured debt, \$102 million of securities held by consolidated Crown corporations and other entities and \$325 million of borrowings by consolidated agent Crown corporations.

⁽³⁾ Debt with terms to maturity of less than one year is considered to have a variable interest rate. For marketable bonds and foreign currency notes, some of the fixed interest rates were converted into variable interest rates through swap agreements.

⁽⁴⁾ Includes real return bonds which have a variable component based on the consumer price index.

ii. Obligation related to capital leases

The total obligation related to capital leases as at March 31, 2011 is \$3,685 million (\$4,090 million in 2010). Interest on this obligation of \$219 million (\$228 million in 2010) is reported in the Statement of Operations and Accumulated Deficit as part of public debt charges. Future minimum lease payments are summarized as follows:

Year	(in millions of dollars)
2012.....	477
2013.....	434
2014.....	455
2015.....	385
2016.....	363
2017 and subsequent	3,744
Total minimum lease payments	5,858
Less: imputed interest at the average discount rate of 5.73 percent	2,173
Obligation related to capital leases	3,685

Details (unaudited) can be found in Section 6 of this volume.

6. Public Sector Pensions and Other Employee and Veteran Future Benefits

i. Pension benefits - overview of the plans

The Government sponsors defined benefit pension plans covering substantially all the employees of the public service, as well as certain Public Service corporations as defined in the *Public Service Superannuation Act* and Territorial governments, members of the Canadian Forces including the Reserve Force, members of the Royal Canadian Mounted Police, federally appointed judges and Members of Parliament, including Senators. In this note, the term “employees” is used in a general manner to apply to plan members of all of these groups.

The public service, Canadian Forces – Regular Force and Royal Canadian Mounted Police pension plans repre-

sent the three main public sector pension plans. For these plans, pension benefits generally accrue up to a maximum period of 35 years at a rate of two percent per year of pensionable service multiplied by the average of the best five consecutive years of earnings. Benefits are coordinated with Canada/Quebec Pension Plan benefits and are indexed to inflation. Pension benefits under the Reserve Force pension plan accrue based on total pensionable service and pensionable earnings over the service period. Basic allowances provided under the Members of Parliament retiring allowances plan accrue at a rate of three percent per year of pensionable service multiplied by the average of the best five years of sessional indemnity. Pension benefits for federally appointed judges do not have an explicit accrual rate. Instead, they become payable once the member has completed 15 years of pensionable service and the sum of the member’s age and years of service equals 80 or more.

The Government has a statutory obligation for the payment of all these pension benefits even though most of the pension plans are unfunded.

The plans are generally financed from employee and employer contributions, as well as investment earnings and interest credits. Pursuant to federal public sector pension legislation, an amount equal to contributions less benefit payments and other charges related to post March 2000 service that falls within the *Income Tax Act* limits for the three main public sector pension plans and all service for the Reserve Force pension plan, is invested in capital markets through the Public Sector Pension Investment Board (PSP Investments). Other amounts of contributions less benefit payments and other charges pertaining to the pre April 2000 service for the three main public sector pension plans and amounts for all service periods for the federally appointed judges and Members of Parliament pension plans, are recorded in pension accounts within the accounts of Canada pursuant to pension legislation, but are not invested. The details (unaudited) of these Accounts can be found in Section 6 of this volume.

The following table presents a summary of pension contributions and benefit payments in the year:

	(in millions of dollars)					
	2011			2010		
	Funded plans	Others	Total	Funded plans	Others	Total
Contributions —						
Employees	1,956	67	2,023	1,922	71	1,993
Public Service corporations and Territorial governments	229	14	243	204	11	215
Government	3,630	199	3,829	3,653	198	3,851
Total	5,815	280	6,095	5,779	280	6,059
Benefits paid	823	7,772	8,595	654	7,609	8,263

Details (unaudited) can be found in Section 6 of this volume.

ii. Other future benefits - overview of the plans

The Government sponsors a variety of other employee and veteran future benefit plans from which employees and former employees can benefit, during or after employment or upon retirement. The cost of these benefits accrues either as employees render service or upon the occurrence of an event resulting in eligibility for benefits under the terms of the plans. The Government is liable for future payments for disability and other benefits paid to war veterans, current and retired members of the Canadian Forces and the Royal Canadian Mounted Police and survivors and dependants of these groups. Other significant future benefits include health care and dental plans available to retired employees and their dependants, severance benefits, and workers' compensation benefits.

All of these plans are unfunded. The health care and dental plans for retired employees are contributory plans, whereby contributions by retired plan members are made in the years in which the benefits are payable. These contributions amounted to \$143 million in 2011 (\$127 million in 2010). The Government's costs and benefits paid are presented net of these contributions.

iii. Future benefits liability

The pensions and other future benefits liability includes the following components:

	(in millions of dollars)			
	Pensions		Other future benefits	
	2011	2010	2011	2010
Accrued benefit obligation	213,341	201,413	74,492	71,391
Less: Pension assets —				
Market related value of investments	53,471	44,893		
Contributions receivable from employees for past service	537	513		
Total	54,008	45,406		
	159,333	156,007	74,492	71,391
Unamortized estimation adjustments	-13,198	-13,164	-16,286	-17,164
Future benefits liability	146,135	142,843	58,206	54,227

Details (unaudited) can be found in Section 6 of this volume.

(a) Pension assets

Pension assets include investments held by PSP Investments and contributions receivable from employees for past service buy back elections. The investments are valued at market related value and contributions receivable for past service are discounted to approximate their fair value.

The market related value of investments is established on the basis of an expected rate of return on investments, whereby the fluctuations between the market value and

expected market value are included in estimation adjustments over a five-year period provided that the market related value of investments remains within a limit of plus or minus 10 percent of the market value. When market related value exceeds the limit, the excess amount is included immediately in estimation adjustments. At March 31, 2011, the market value of the investments is \$58,013 million (\$46,270 million in 2010).

v. *Change in accrued benefit obligation and market related value of pension investments*

The changes in the accrued benefit obligation and in the market related value of pension investments during the year were as follows:

	(in millions of dollars)			
	Pensions		Other future benefits	
	2011	2010	2011	2010
Accrued benefit obligation at beginning of year	201,413	190,280	71,391	79,947
Benefits earned	6,226	5,653	2,089	2,263
Interest on average accrued benefit obligation	12,469	11,878	2,988	2,566
Benefits paid	-8,595	-8,263	-4,178	-4,063
Administrative expenses	-163	-162	-54	-48
Net transfers to other plans	-299	-156		
Plan amendments			1,066	-254
Plan curtailments			-8	
Actuarial losses or gains (-)	2,290	2,183	1,198	-9,020
Accrued benefit obligation at end of year	213,341	201,413	74,492	71,391
Market related value of investments at beginning of year	44,893	37,155		
Expected return on average market related value of investments	2,758	2,101		
Contributions	5,815	5,779		
Benefits, transfers and others	-1,001	-800		
Actuarial gains	1,006	658		
Market related value of investments at end of year	53,471	44,893		

vi. *Actuarial valuations and assumptions*

Actuarial valuations of the pension plans are performed at least every three years for funding purposes. The most recent valuations for the public service and Royal Canadian Mounted Police pension plans were conducted as at March 31, 2008, while the valuations for the Canadian Forces – Regular and Reserve Forces, Members of Parliament and the federally appointed judges' pension plans were conducted as at March 31, 2010.

Valuations for pensions and other future benefits, except for the veteran future benefits, are updated annually for accounting purposes based on the most recent or any in-progress triennial valuation. The valuation for the veteran future benefits is performed every year for accounting purposes.

Valuations are prepared using the projected benefit method prorated on service, except for the veteran future benefits and workers' compensation valuations, where benefits are accrued on an event driven basis. Assumptions required for this process include, among others, estimates of future inflation, interest rates, expected return on investments, general wage increases, work-force composition, retirement rates and mortality rates. These assumptions and others are based on the Government's best estimates. Actual experience which varies from these assumptions or changes in assumptions will result in estimation adjustments. These adjustments are amortized over the estimated average remaining service lives of plan members, which represent periods ranging from 5 to 23 years (5 to 23 years in 2010) according to the plan in question.

The assumptions for the long-term rate of inflation and long-term general wage increase used in the accounting valuations of all the plans are 2.0 percent and 2.9 percent respectively (2.0 percent and 2.9 percent in 2010). The discount rates used to value the accrued benefit obligation and the corresponding assumptions used in the cost of current service and in the interest expense are as follows:

	2011			2010		
	Accrued benefit obligation valuation		Expense valuation	Accrued benefit obligation valuation		Expense valuation
	Initial	Ultimate		Initial	Ultimate	
Discount rates - pensions —						
Expected rates of return on investments	6.2%	6.2%	5.8%	5.8%	6.3%	5.3%
Expected weighted average of long-term bond rates	6.0%	5.0%	6.5%	6.5%	5.1%	6.8%
Discount rates - other future benefits —						
Expected long-term bond rates	4.0%	5.0%	4.3%	4.3%	5.0%	3.3%
Cost increase rates - health care —						
Expected health care cost increase rates	8.0%	3.5%	8.3%	8.3%	3.5%	8.3%
Expected year to achieve ultimate rate		2025			2024	

Changes in assumptions can result in significantly higher or lower estimates of the accrued benefit obligation. The following table illustrates the possible impact of a one percent change in the main assumptions:

	(in millions of dollars)			
	Pensions		Other future benefits	
	2011	2010	2011	2010
Possible impact on the accrued benefit obligation due to:				
Increase of one percent in discount rate	-27,300	-25,700	-9,800	-9,200
Decrease of one percent in discount rate	34,600	32,600	12,800	12,000
Increase of one percent in inflation rate	26,600	25,000	12,100	10,700
Decrease of one percent in inflation rate	-22,000	-20,600	-9,400	-8,300
Increase of one percent in general wage increase	5,700	5,400	700	600
Decrease of one percent in general wage increase	-5,000	-4,800	-600	-500
Increase of one percent in health care cost increase			4,500	4,100
Decrease of one percent in health care cost increase			-3,400	-3,100

7. Other Liabilities

Other liabilities include:

	(in millions of dollars)	
	2011	2010
Due to Canada Pension Plan	23	175
Others —		
Government Annuities Account	222	243
Deposit and trust accounts	2,311	2,202
Other specified purpose accounts	3,759	3,967
	6,292	6,412
Total other liabilities	6,315	6,587

i. Due to Canada Pension Plan

As explained in Note 1, the financial activities of the Canada Pension Plan are not included in these financial statements.

The Plan is a federal/provincial social benefit program providing compulsory and contributory social insurance and is administered by the Government of Canada. It operates in all parts of Canada, except for the Province of Quebec, which has a comparable program. Payments of pensions and benefits from the Plan are financed through contributions received from employers, employees and self-employed persons, and from income earned on investments. As administrator, the Government's authority to provide benefits is limited to the net assets of the Plan. At March 31, 2011, the fair value of the Plan's net assets is \$151,601 million (\$131,420 million in 2010).

The Canada Pension Plan Account (the Account) was established in the accounts of Canada to record the transactions of the Plan, as well as the amounts transferred to or received from the Canada Pension Plan Investment Board. The Plan's deposit with the Receiver General for Canada of \$23 million (\$175 million in 2010) corresponds to the balance in the Account and is reported as the Government's liability to the Plan at March 31, 2011.

Details (unaudited) and the audited financial statements of the Plan can be found in Section 6 of this volume.

ii. Others

Deposit and trust accounts is a group of liabilities representing the Government's financial obligations in its role as administrator of certain funds that it has received or collected for specified purposes and that it will pay out accordingly. To the extent that the funds received are represented by securities, these are deducted from the corresponding accounts to show the Government's net liability. Certain accounts earn

interest which is charged to interest on the public debt. The largest Deposit and Trust accounts are the Indian band funds in the amount of \$1,092 million (\$1,026 million in 2010). This account was established to record funds belonging to Indian bands throughout Canada pursuant to the *Indian Act*.

Other specified purpose accounts are liability accounts that are used to record transactions made under authorities obtained from Parliament through either the *Financial Administration Act* or other specific legislation. Certain accounts earn interest which is charged to interest on the public debt. The largest other specified purpose account is the Public Service Death Benefit Account for a total of \$2,961 million (\$2,829 million in 2010). This account was established under the *Public Service Superannuation Act*, to provide life insurance to contributing members of the Public Service.

Details (unaudited) of the other accounts can be found in Section 6 of this volume.

8. Cash and Cash Equivalents

Cash and cash equivalents are as follows:

	(in millions of dollars)	
	2011	2010
Cash	5,584	16,871
Cash equivalents	8,739	11,579
Total cash and cash equivalents	14,323	28,450

Details (unaudited) can be found in Section 7 of this volume.

9. Taxes and Other Accounts Receivable

Taxes receivable represent tax revenues that were assessed by year end as well as amounts receivable due to the accrual of tax revenues as at March 31. These accrued receivables are not due until the next fiscal year. They also include other receivables for amounts collected through the tax system such as provincial and territorial taxes, Employment Insurance premiums and Canada Pension Plan contributions.

The Government has established an allowance for doubtful accounts of \$10,987 million (\$9,990 million in 2010) based on aging and a review of individually large receivable balances and has recorded a bad debt expense of \$3,333 million (\$2,873 million in 2010), which is charged against other program expenses. The details of the taxes receivable and allowance for doubtful accounts are as follows:

	(in millions of dollars)					
	2011			2010		
	Total taxes receivable	Allowance for doubtful accounts	Net	Total taxes receivable	Allowance for doubtful accounts	Net
Income taxes receivable —						
Individuals	43,207	5,459	37,748	40,303	4,925	35,378
Employers	16,321	999	15,322	15,010	822	14,188
Corporations	11,623	1,753	9,870	10,714	1,849	8,865
Non-residents	988	127	861	1,183	142	1,041
Goods and services tax receivable	15,323	2,590	12,733	9,958	2,188	7,770
Customs duties receivable	239	8	231	190	23	167
Excise taxes and duties receivable	1,912	51	1,861	1,695	41	1,654
Total	89,613	10,987	78,626	79,053	9,990	69,063

Details (unaudited) can be found in Section 7 of this volume.

Other accounts receivable represent billed or accrued financial claims arising from amounts owed to the Government at year end. Total other accounts receivable amount to \$5,459 million (\$5,036 million in 2010) and are presented net of an allowance for doubtful accounts of \$1,501 million (\$1,344 million in 2010). Further details (unaudited) can be found in Section 7 of this volume.

10. Foreign Exchange Accounts

Foreign exchange accounts represent financial claims and obligations of the Government as a result of Canada's foreign exchange operations.

The Government holds certain investments in its Exchange Fund Account to provide general liquidity and to promote orderly conditions in the foreign exchange market for the Canadian dollar. As at March 31, 2011, the fair value of the marketable securities held in the Exchange Fund Account is \$45,001 million (\$45,423 million in 2010). Further details on these investments are provided in the audited financial statements of the Exchange Fund Account in Section 8 of this volume.

Subscriptions and loans to the International Monetary Fund (IMF) and special drawing rights allocations are denominated in special drawing rights (SDR). The SDR serves as the unit of account for the IMF and its value is based on a basket of key international currencies. Loans outstanding were provided under a temporary bi-lateral borrowing agreement with the IMF. This agreement provides for maximum direct lending of up to \$10,000 million US and expires in July 2013. Canada also participates in two multi-lateral lending arrangements with the IMF along with a group of other member countries. Collectively, maximum direct lending under the temporary bilateral agreement and the multi-lateral arrangements is limited to no more than the equivalent of SDR 8,517 million (\$13,093 million at March 31, 2011).

The following table presents the balances of the foreign exchange accounts:

	(in millions of dollars)	
	2011	2010
International reserves held in the Exchange Fund Account —		
Cash and cash equivalents —		
US dollars	228	226
Euros	79	175
Japanese yen	7	91
Total	314	492
Marketable securities —		
US dollars	26,797	24,478
Euros	17,762	19,442
Japanese yen	116	217
Total	44,675	44,137
Special drawing rights	9,046	9,066
Gold	6	6
Total	54,041	53,701
International Monetary Fund —		
Subscriptions	9,792	9,823
Loans	1,139	337
Total	64,972	63,861
Less:		
International Monetary Fund —		
Notes payable	7,260	7,676
Special drawing rights allocations	9,205	9,235
Total	16,465	16,911
Total foreign exchange accounts	48,507	46,950

Details (unaudited) can be found in Section 8 of this volume.

11. Crown Corporations and Other Entities

There are 43 parent Crown corporations (42 in 2010) included in the reporting entity of the Government. There are also a number of not-for-profit organizations and other government business enterprises that meet the definition of control for financial reporting purposes and are included in the reporting entity of the Government.

i. Consolidated Crown corporations and other entities

Some Crown corporations and not-for-profit organizations rely on the Government for most of their financing. There are 25 parent Crown corporations (25 in 2010) and four not-for-profit organizations (five in 2010) whose financial activities are consolidated in these financial statements. The major consolidated Crown corporations are Atomic Energy of Canada Limited, Canadian Air Transport Security Authority, Canadian Broadcasting Corporation and VIA Rail Canada Inc. The major consolidated not-for-profit organizations are the Canada Foundation for Innovation and the Canada Foundation for Sustainable Development Technology. Detailed information (unaudited) on these consolidated entities is included in Section 4 of this volume.

ii. Enterprise Crown corporations and other government business enterprises

The remaining Crown corporations are government business enterprises able to raise substantial portions of their revenues through commercial business activity and are therefore considered self-sustaining. These Crown corporations are referred to as enterprise Crown corporations. The major enterprise Crown corporations include the Bank of Canada, Canada Mortgage and Housing Corporation, Canada Post Corporation and Export Development Canada.

In addition, there are a number of self-sustaining government business enterprises that are not Crown corporations but which are controlled by the Government. These are referred to as other government business enterprises. The major other government business enterprises include The Canadian Wheat Board and the various Port Authorities.

Investments in enterprise Crown corporations and other government business enterprises are recorded under the modified equity method, whereby the cost of the Government's equity is reduced by dividends received and adjusted to include the annual profits and losses of these corporations, after elimination of unrealized inter-organizational gains and losses. Most of these corporations follow Canadian generally accepted accounting principles used by private sector companies. Under the modified equity method, the corporations' accounts are not adjusted to the Government's basis of accounting and other comprehensive income or loss of enterprise Crown corporations and other government business enterprises is recorded directly to the Government's accumulated deficit and net debt.

Assets and liabilities of enterprise Crown corporations and other government business enterprises are not included in these financial statements, except for their borrowings which are recorded as liabilities of the Government when they are not expected to be repaid directly by these corporations. The Government also reports any amounts receivable from or payable to these corporations and where the Government has advanced funds to the corporations to support their direct lending activities, the amounts are recorded as loans and advances by the Government.

The following table presents the Government's recorded loans, investments and advances in significant enterprise Crown corporations and other government business enterprises:

	(in millions of dollars)	
	2011	2010
Investments —		
Canada Mortgage and Housing Corporation	11,586	9,604
Export Development Canada	8,073	6,906
Canada Development Investment Corporation	4,818	3,187
Business Development Bank of Canada ..	4,008	3,643
Farm Credit Canada	2,755	2,336
Canada Post Corporation	2,262	1,853
Canada Deposit Insurance Corporation ...	1,112	856
Other	2,612	2,525
Total investments	37,226	30,910
Loans and advances —		
Canada Mortgage and Housing Corporation	69,569	72,262
Farm Credit Canada	17,558	15,931
Business Development Bank of Canada ...	13,223	12,245
Other	122	132
	100,472	100,570
Less:		
Amount expected to be repaid from future appropriations	2,028	1,964
Unamortized discounts and premiums ...	-3	-7
Total loans and advances	98,447	98,613
Total loans, investments and advances to enterprise Crown corporations and other government business enterprises	135,673	129,523

Details (unaudited) can be found in Section 9 of this volume.

The following table presents the summary financial position and results of enterprise Crown corporations and other government business enterprises:

	(in millions of dollars)	
	2011	2010
Assets —		
Financial assets	433,776	427,410
Non-financial assets	10,428	9,289
Total assets	444,204	436,699
Liabilities	406,734	405,440
Equity of Canada as reported	37,470	31,259
Elimination adjustments	-244	-349
Equity of Canada	37,226	30,910
Revenues	33,117	36,913
Expenses	26,279	33,672
Profit as reported	6,838	3,241
Adjustments and others	154	-935
Profit	6,992	2,306
Other changes in equity —		
Other comprehensive income	2,142	211
Dividends ⁽¹⁾	-2,818	-1,391
Capital ⁽²⁾		4,617
	6,316	5,743
Equity of Canada at beginning of year	30,910	25,167
Equity of Canada at end of year	37,226	30,910
Contractual obligations	18,991	20,150
Contingent liabilities	2,695	3,531

Details (unaudited) can be found in Section 9 of this volume.

⁽¹⁾ Amounts reported as dividends include \$1,155 millions (\$1,252 million in 2010) from the Bank of Canada.

⁽²⁾ Amounts reported as capital include nil (\$3,169 million in 2010) for Canada Development Investment Corporation related to financial assistance to the automotive sector.

iii. Non Public Property

Non Public Property (NPP), as defined under the *National Defence Act*, consists of money and property contributed to or by Canadian Forces members and is administered for their benefit and welfare by the Canadian Forces Personnel and Family Support Services (CFPFSS). The CFPFSS is responsible for delivering selected morale and welfare programs, services and activities through three operational divisions, Canadian Forces Exchange System (CANEX), Personnel Support Programs and Service Income Security Insurance Plan (SISIP) Financial Services. Under the *National Defence Act*, NPP is explicitly excluded from the *Financial Administration Act*. The Government provides

some services related to NPP activities such as accommodation and security for which no amount is charged. The cost of providing these services is included in the financial statements of the Government of Canada. In 2011, CFPFSS administered estimated revenues and expenses of \$386 million (\$405 million in 2010) and \$358 million (\$362 million in 2010) respectively and had net equity of \$597 million at March 31, 2011 (\$571 million at March 31, 2010). These amounts are excluded from the financial statements of the Government of Canada.

12. Other Loans, Investments and Advances

The following table presents a summary of the balances of other loans, investments and advances by category:

	(in millions of dollars)	
	2011	2010
National governments, including developing countries and international organizations —		
National governments including developing countries	433	502
International organizations	16,661	15,835
Total	17,094	16,337
Other loans, investments and advances —		
Provincial and territorial governments	2,680	2,937
Other loans, investments and advances	24,978	25,434
Total	27,658	28,371
Total	44,752	44,708
Less: allowance for valuation	21,876	21,550
Total other loans, investments and advances	22,876	23,158

Details (unaudited) can be found in Section 9 of this volume.

Loans to national governments consist mainly of loans for financial assistance, international development assistance to developing countries, and development of export trade which are administered by Export Development Canada. Certain loans are non-interest bearing and others bear interest at rates varying from 1.0 percent to 10.3 percent. These loans are repayable over 6 to 55 years, with final instalments due in 2045.

Loans, investments and advances to international organizations include subscriptions to the share capital of international banks as well as loans and advances to associations and other international organizations. These subscriptions are composed of both paid-in and callable capital. They do not provide a return on investment but are repayable on termination of the organization or withdrawal from it. Most loans and advances to international organizations are made to banks and associations that use these funds to make loans to developing countries at significant concessionary terms.

Loans to provinces and territories include loans made under relief acts and other legislation. Certain loans are non-interest bearing and others bear interest at rates varying from 4.5 percent to 9.5 percent. These loans are repayable over 1 to 50 years, with final instalments due in 2015.

Other loans, investments and advances include portfolio investments and loans and advances under various programs to individuals and organizations which include loans under the Canada Student Loans Program of \$13,820 million (\$12,804 million in 2010), and loans for development of export trade which are administered by Export Development Canada of \$4,760 million (\$6,279 million in 2010). Loans under the Canada Student Loans Program are provided interest-free to full-time students and afterward bear interest at either a variable prime rate plus 2.5 percent or a fixed prime rate plus 5.0 percent. The repayment period is generally 10 years. Certain loans for development of export trade are non-interest bearing and others bear interest at rates varying from 1.9 percent to 12.8 percent. These loans are repayable over 1 to 20 years, with final instalments due in 2023.

13. Tangible Capital Assets

Tangible capital assets consist of acquired, built, developed or improved tangible assets, whose useful life extends beyond the fiscal year and which are intended to be used on an ongoing basis for producing goods or delivering services, including military activities. Tangible capital assets include land, buildings, works and infrastructure, machinery and equipment including computer hardware and software, vehicles including ships, aircraft and others, leasehold improvements and assets under construction. Software and leasehold improvements include only the cost of assets acquired since April 1, 2001. Tangible capital assets also include assets under capital lease. Detailed information (unaudited) on tangible capital assets is provided in Section 10 of this volume.

Tangible capital assets do not include immovable assets located on reserves as defined in the *Indian Act*. In addition, the cost of works of art and museum collections consisting mainly of paintings, sculptures, drawings, prints, photographs, monuments, films and videos are expensed in the fiscal year in which they are acquired.

Except for land, the cost of tangible capital assets used in Government operations is generally amortized on a straight-line basis over the estimated useful life of the asset as follows:

Buildings	20 to 40 years
Works and infrastructure ⁽¹⁾	5 to 40 years
Machinery and equipment	3 to 30 years
Vehicles	3 to 40 years
Leasehold improvements	lesser of useful life of improvement or lease term
Assets under construction	once in service, in accordance with asset type
Assets under capital leases	in accordance with asset type or over the lease term

⁽¹⁾ Except for the Confederation Bridge, which is amortized over 100 years.

The following table presents a summary of the transactions and balances for the main categories of tangible capital assets:

(in millions of dollars)												
	Cost					Accumulated amortization					Net book value 2011	Net book value 2010
	Opening balance	Acquisitions	Disposals	Adjustments ⁽¹⁾	Closing balance	Opening balance	Amortization expense	Disposals	Adjustments	Closing balance		
Land	1,459	56	-8	32	1,539						1,539	1,459
Buildings	21,168	345	-31	620	22,102	11,373	708	-20	80	12,141	9,961	9,795
Works and infrastructure	11,858	204	-75	584	12,571	7,006	370	-50	-10	7,316	5,255	4,852
Machinery and equipment	30,510	1,028	-823	1,896	32,611	20,035	1,884	-634	830	22,115	10,496	10,475
Vehicles	31,817	460	-1,376	1,663	32,564	19,196	1,314	-1,178	153	19,485	13,079	12,621
Leasehold improvements	2,129	72	-30	231	2,402	1,231	159	-22	-1	1,367	1,035	898
Assets under construction	11,933	5,682	-55	-4,134	13,426						13,426	11,933
Assets under capital leases	4,826	214	-41	-78	4,921	1,805	321	-38	-44	2,044	2,877	3,021
Total	115,700	8,061	-2,439	814	122,136	60,646	4,756	-1,942	1,008	64,468	57,668	55,054

Details (unaudited) can be found in Section 10 of this volume.

⁽¹⁾ Adjustments include assets under construction of \$3,530 million that were transferred to other categories upon completion of the assets.

14. Financial Instruments

The Government uses various financial instruments to manage financial risks associated with its financial assets and liabilities. The Government does not hold or use derivative instruments for trading or speculative purposes.

i. Derivative financial instruments

(a) Swap agreements

Government debt is issued at both fixed and variable interest rates and is denominated in Canadian dollars, US dollars and Euros. The Government has entered into cross currency swap agreements to facilitate management of its debt structure. Using cross currency swap agreements, Canadian dollar and other foreign currency debt has been converted into US dollars or other foreign currencies with either fixed interest rates or variable interest rates. As a normal practice, the Government's swap positions are held to maturity.

The interest paid or payable and the interest received or receivable on all swap transactions are recorded as part of public debt charges. Unrealized gains or losses due to fluctuations in the foreign exchange value of the swaps are presented in the cross currency swap revaluation account and are recognized as part of net foreign exchange revenues in the Statement of Operations and Accumulated Deficit.

Cross currency swaps with contractual or notional principal amounts outstanding at March 31, stated in Canadian dollars, are as follows:

Maturing year	(in millions of dollars)	
	2011	2010
2011		2,531
2012	2,642	2,195
2013	4,185	4,301
2014	3,447	3,530
2015	3,197	3,267
2016	3,959	4,069
2017 and subsequent	22,118	17,666
Total	39,548	37,559

(b) Foreign-exchange forward agreements

The Government typically funds loans with the IMF as part of the Foreign Exchange Accounts with US dollars, which are denominated in SDR. Since the currency value of the SDR is based upon a basket of key international currencies (the US dollar, Euro, Japanese yen and Pound sterling), a foreign exchange mismatch results, whereby fluctuations in the value of the loan asset are not equally offset by fluctuations in the value of the related funding liability. Therefore, the Government enters into forward agreements to hedge this foreign exchange risk.

Unrealized gains or losses due to fluctuations in the foreign exchange value of these agreements are recorded in accounts payable and accrued liabilities and are recognized as part of the net foreign exchange revenues in the Statement of Operations and Accumulated Deficit.

The foreign-exchange forward agreements with contractual or notional principal amounts outstanding in Canadian dollars is \$1,877 million at March 31 (nil at March 31 2010) maturing in 2012.

(c) Credit risk related to swap and foreign-exchange forward agreements

The Government manages its exposure to credit risk by dealing principally with financial institutions having credit ratings from at least two recognized rating agencies, one of which must be Standard & Poor's or Moody's. At the time of inception of the agreement, the credit rating of the institution must be at least A-.

Credit risk is also managed through collateral provisions in swap and foreign exchange forward agreements. Counterparties must pledge collateral to the Government, which, in the event of default, could be liquidated to mitigate credit losses.

The Government does not have a significant concentration of credit risk with any individual institution and does not anticipate any counterparty credit loss with respect to its swap and foreign exchange forward agreements.

The following table presents the notional amounts of the swap and foreign-exchange forward agreements organized by credit ratings based on published Standard & Poor's credit ratings and stand-alone credit profiles at year end:

Credit ratings	(in millions of dollars)	
	2011	2010
AA	5,645	4,692
AA-	15,708	13,746
A+	8,436	6,750
A	5,165	3,422
A-	6,471	2,130
BBB+		5,447
BBB		1,372
Total	41,425	37,559

ii. Managing foreign currency risk and sensitivity analysis to foreign currency exposures

Interest rate and foreign currency risks are managed using a strategy of matching the duration and the currency of the Exchange Fund Account (EFA) assets and the related foreign currency borrowings of the Government. As at March 31, 2011, the impact of price changes affecting the EFA assets and the liabilities funding these assets naturally offset each other, resulting in no significant impacts to the Government's net debt. Assets related to the IMF are only partially matched by related foreign currency borrowings, as they are denominated in SDR, however, foreign-exchange risks relating to loans to the IMF have been managed through entering into various foreign-exchange forward agreements.

The majority of the Government foreign currency assets and liabilities are held in three currency portfolios: the US dollar, the Euro and the Japanese yen. At March 31, 2011, a one percent appreciation in the Canadian dollar as compared to the US dollar, the Euro and the Japanese yen would result in a foreign exchange gain of \$26 million due to the exposure of the US dollar portfolio, a foreign exchange loss of \$3 million due to the exposure of the Euro portfolio and a foreign exchange gain of \$1 million due to the exposure of the Japanese yen portfolio. Net foreign exchange gain included in net foreign exchange revenues, other program revenues and other program expenses on the Statement of Operations and Accumulated Deficit amount to \$85 million (net foreign exchange loss of \$1,039 million in 2010).

iii. Fair value information

(a) Liabilities and financial assets

The following table presents the carrying value and the fair value of liabilities and financial assets. Fair values are Government estimates and are generally calculated using market conditions at a specific point in time where a market exists. Fair values of liabilities and financial assets with a short term to maturity or of a non-negotiable nature are assumed to approximate their carrying values. Fair values may not reflect future market conditions nor the actual values obtainable should the instrument be exchanged on the market. The calculations are subjective in nature and involve inherent uncertainties due to the unpredictability of future events.

	(in millions of dollars)					
	2011			2010		
	Carrying value	Fair value	Fair value over under (-) carrying value	Carrying value	Fair value	Fair value over under (-) carrying value
Liabilities —						
Accounts payable and accrued liabilities	119,060	119,060		120,525	120,525	
Unmatured debt	591,155	631,070	39,915	559,126	597,531	38,405
Public sector pensions	146,135	154,792	8,657	142,843	154,630	11,787
Other employee and veteran future benefits	58,206	74,492	16,286	54,227	71,391	17,164
Other liabilities	6,315	6,315		6,587	6,587	
Financial Assets —						
Cash and accounts receivable	96,907	96,907		101,205	101,205	
Foreign exchange accounts	48,507	48,978	471	46,950	48,354	1,404
Loans, investments and advances excluding investments in enterprise Crown corporations	121,323	124,551	3,228	121,771	124,603	2,832

Fair values are determined using the following methods and assumptions:

The carrying values of other accounts payable and accrued liabilities, taxes payable, interest and matured debt and cash and accounts receivable are assumed to approximate their fair values due to their short term to maturity and allowances to reduce carrying values.

For marketable bonds denominated in Canadian dollars and foreign currencies, treasury bills issued in Canadian dollars and Euro medium-term notes, fair values are established using market quotes or the discounted cash flow calculated using year end market interest and exchange rates. The fair value of bonds issued to the Canada Pension Plan are established using discounted cash flows based on current market yields of instruments with similar characteristics, adjusted for the non-marketability and rollover provisions on the bonds. Fair values of other instruments comprising the unmatured debt are deemed to approximate their carrying values due to their short term to maturity or their non-negotiable nature.

The fair values of public sector pensions and other employee and veteran future benefit liabilities are assumed to approximate the actuarial value of the accrued benefit obligations net of the fair values of the pension plan assets, which are established at market value for investments and at discounted net present value for other plan assets.

Fair values of the securities and gold reserves held in the foreign exchange accounts are established using market quotes or other available market information. Financial claims and obligations with the International Monetary Fund denominated in foreign currencies are reported at Canadian dollar equivalents at March 31, which are assumed to approximate fair value.

Fair values of loans to enterprise Crown corporations are established using market quotes or the discounted cash flow calculated using year end market interest rates. For portfolio or temporary investments, fair values are established using stock market quotes or other available information.

Fair values of other loans, investments and advances are assumed to approximate carrying values since allowances are recorded when necessary to reduce their carrying value to amounts that approximate their estimated realizable value.

(b) Derivative financial instruments

The following table presents the fair value of derivative financial instruments with contractual or notional principal amounts outstanding at March 31:

	(in millions of dollars)			
	2011		2010	
	Notional amount	Fair value	Notional amount	Fair value
Cross currency swaps	39,548	4,979	37,559	3,892
Foreign-exchange forward agreements	1,877	-95		
Total	41,425	4,884	37,559	3,892

Fair values of the swap and foreign-exchange forward agreements are the estimated amount that the Government would receive or pay, based on market factors, if the agreements were terminated on March 31. They are established by discounting the expected cash flows of the swap and foreign-exchange forward agreements using year end market interest and exchange rates. A positive (negative) fair value indicates that the Government would receive (make) a payment if the agreements were terminated on March 31.

15. Contractual Obligations

The nature of government activities result in large multi-year contracts and agreements, including international treaties, protocols and agreements of various size and importance. Any financial obligations resulting from these are recorded as a liability when the terms of these contracts or agreements for the acquisition of goods and services or the provision of transfer payments are met. Major contractual obligations that will generate expenditures in future years and that can be reasonably estimated are summarized as follows:

	(in millions of dollars)	
	2011	2010
Transfer payment agreements	58,295	60,514
Acquisition of property and equipment, and goods and services	33,344	27,238
Operating leases	2,637	3,015
International organizations	3,343	3,089
	97,619	93,856

Details (unaudited) can be found in Section 11 of this volume.

Estimated future expenditures related to these contractual obligations are as follows:

Year	(in millions of dollars)
2012	26,606
2013	15,445
2014	13,219
2015	7,225
2016	5,287
2017 and subsequent	29,837
	97,619

Details (unaudited) can be found in Section 11 of this volume.

i. Transfer payment agreements

Obligations related to transfer payment agreements include an amount of \$21,695 million (\$23,935 million in 2010) related to various contractual obligations of the Government through the Minister's account held at Canada Mortgage and Housing Corporation (CMHC) for social housing programs. Estimated future expenditures related to these obligations are approximately \$1,700 million per year. The amounts reported for CMHC under obligations for transfer payment agreements for 2011 reflect the total estimated remaining contractual obligations extending for periods up to 30 years.

ii. Operating leases

The Government rents premises and equipment under operating leases which expire at various dates. Future minimum lease payments as at March 31, 2011, total \$2,637 million (\$3,015 million in 2010).

16. Contingent Liabilities

Contingent liabilities arise in the normal course of operations and their ultimate disposition is unknown. They are grouped into contingent liabilities related to: guarantees provided by the Government, international organizations, environmental liabilities, claims and pending and threatened litigation, and insurance programs of agent enterprise Crown corporations.

i. Guarantees provided by the Government

At March 31, 2011, the principal amount outstanding for guarantees provided by the Government amount to \$236,509 million (\$221,979 million in 2010) for which an allowance of \$592 million (\$535 million in 2010) has been recorded. Guarantees provided by the Government include guarantees on the borrowings of enterprise Crown corporations and other government business enterprises, loan guarantees, insurance programs managed by the Government, and other explicit guarantees. Of the total amount guaranteed, \$227,642 million (\$211,454 million in 2010) relates to guarantees on the borrowings of agent enterprise Crown corporations for which no allowance (nil in 2010) has been recorded. The repayment of all money borrowed by agent enterprise Crown corporations and interest thereon constitute obligations of the Government and are recorded net of borrowings expected to be repaid directly by these corporations.

ii. International organizations

The Government has callable share capital in certain international organizations that could require payments to those agencies. As at March 31, 2011, callable share capital amounts to \$25,479 million (\$17,177 million in 2010).

iii. Environmental liabilities

(a) Remediation of contaminated sites

The Government has identified approximately 17,000 sites for which environmental liabilities may exist for assessment, remediation and monitoring. Of these, the Government has identified approximately 2,200 sites (2,400 sites in 2010), where action is possible and for which a liability of \$4,354 million (\$3,493 million in 2010) has been recorded. In addition, the Government has estimated further clean-up costs for which it may be potentially liable of \$1,044 million (\$1,512 million in 2010). These further clean up costs have not been accrued as the Government's obligation to incur these costs is not determinable.

(b) Future asset restoration

The Government has identified approximately 760 unexploded explosive ordnance (UXO) affected sites for which environmental liabilities for clearance of these sites may exist. Of these, the Government has identified approximately 42 UXO affected sites (30 UXO affected sites in 2010), where clearance action is likely and for which a liability of \$16 million (\$16 million in 2010) has been recorded as part of the total future asset restoration liability of \$3,391 million (\$3,109 million in 2010). In addition, the Government has estimated further clearance costs related to UXO affected sites ranging from \$180 million to \$524 million. These future clearance costs have not been accrued as the Government's obligation to incur these costs is not determinable.

The Government's ongoing efforts to assess contaminated sites and UXO affected sites may result in additional environmental liabilities related to newly identified sites, or changes in the assessments or intended use of existing sites. Any additional liabilities will be accrued in the year in which they become known and can be reasonably estimated.

iv. Claims and pending and threatened litigation

There are thousands of claims and pending and threatened litigation cases outstanding against the Government. These claims include items with pleading amounts and items where an amount is not specified. While the total amount claimed in these actions is significant, their outcomes are not determinable. The Government has recorded an allowance for claims and litigation where it is likely that there will be a future payment and a reasonable estimate of the loss can be made. Claims and litigation for which the outcome is not determinable and a reasonable estimate can be made amount to approximately \$4,211 million (\$4,300 million in 2010). Certain large and significant claims are described below:

Comprehensive land claims: Comprehensive land claims are negotiated in areas where aboriginal title has not been dealt with by treaty or by other legal methods. In such cases, the claim is based on an aboriginal group's traditional use and occupancy of that land. There are currently 80 (76 in 2010) comprehensive land claims under negotiation, accepted for negotiation or under review. A liability of \$3,772 million (\$3,800 million in 2010) is estimated for claims that have progressed to a point where quantification is possible. The estimate is based on historical rates and costs of settlement and current status of negotiations. The remaining claims are still in the early stage of negotiations and cannot yet be quantified.

Assessed taxes under objection or appeal: As at March 31, 2011, \$17,117 million (\$17,102 million in 2010) of previously assessed federal and provincial taxes was under objection at Canada Revenue Agency and \$3,299 million (\$3,509 million in 2010) was under appeal at either the Tax Court of Canada, the Federal Court of Canada or the Supreme Court of Canada.

Other: In September 1999, the *Public Service Superannuation Act*, the *Canadian Forces Superannuation Act* and the *Royal Canadian Mounted Police Superannuation Act* were amended to enable the Government to deal with excess amounts in the superannuation accounts and pension funds governed by these Acts. The legal validity of these provisions was challenged in the Courts. On November 20, 2007, the Ontario Superior Court of Justice rendered its decision and dismissed all the claims of the plaintiffs. The Ontario Court of Appeal dismissed the plaintiffs' appeal on October 8, 2010. In a decision released on May 5, 2011, the plaintiffs' application for leave to appeal was granted by the Supreme Court of Canada. The outcome is not determinable at this time.

v. Insurance programs of agent enterprise Crown corporations

Three agent enterprise Crown corporations operate insurance programs for the Government. In the event that the corporations have insufficient funds, the Government will have to provide financing. The Canada Deposit Insurance Corporation operates the Deposit Insurance Fund which provides basic protection coverage to depositors for up to \$100,000 deposited with each member bank, trust or loan company; Canada Mortgage and Housing Corporation operates the Mortgage Insurance Fund which provides insurance for mortgage lending on Canadian housing by private institutions and the Mortgage-Backed Securities Guarantee Fund which guarantees the timely payment of the principal and interest for investors of securities based on the *National Housing Act* through the Mortgage-Backed Securities program and the bonds issued by the Canada Housing Trust through the Canada Mortgage Bond program; and Export Development Canada provides export and foreign investment insurance to help with export trade. At March 31, 2011, total insurance in force amounts to \$1,473,068 million (\$1,396,212 million in 2010). The Government expects that all three corporations will cover the cost of both current claims and possible future claims.

Further details (unaudited) on contingent liabilities can be found in Section 11 of this volume.

17. Segmented information

The Government segmented information is based on the ministry structure reported in the 2010-2011 Estimates, which groups the activities of departments and agencies for which a Minister is responsible, and the Crown corporations and other entities as described in Note 11. The five main ministries are reported separately and the others are grouped together with the provision for valuation and other items. The

presentation by segment is based on the same accounting policies as those described in the Summary of significant accounting policies in Note 1. The following tables present the Statement of Operations by Ministry and Crown corporation and other entities before the elimination of internal transactions for the year ended March 31:

(in millions of dollars)

	2011							
	Canada Revenue Agency	Finance	Human Resources and Skills Development	National Defence	Public Safety and Emergency Preparedness	Other ministries	Crown corpo- rations and other entities	Adjustments ⁽¹⁾ Total
REVENUES								
TAX REVENUES —								
Income tax revenues	148,563							148,563
Other taxes and duties	19,315				23,588			42,903
TOTAL TAX REVENUES	167,878				23,588			191,466
EMPLOYMENT INSURANCE PREMIUMS			17,862					-361 17,501
OTHER REVENUES —								
Crown corporations							21,121	-8,184 12,937
Other programs	4,085	468	3,954	461	1,879	10,916	166	-8,551 13,378
Net foreign exchange		1,809						1,809
TOTAL OTHER REVENUES	4,085	2,277	3,954	461	1,879	10,916	21,287	-16,735 28,124
TOTAL REVENUES	171,963	2,277	21,816	461	25,467	10,916	21,287	-17,096 237,091
EXPENSES								
TRANSFER PAYMENTS —								
Old age security benefits, guaranteed income supplement and spouse's allowance			35,629					35,629
Major transfer payments to other levels of government		51,037			154	1,780		52,971
Employment insurance benefits			19,850					19,850
Children's benefits	10,013		2,643					12,656
Other transfer payments	446	1,862	5,632	266	381	29,184	575	-1,526 36,820
TOTAL TRANSFER PAYMENTS	10,459	52,899	63,754	266	535	30,964	575	-1,526 157,926
OTHER PROGRAM EXPENSES—								
Crown corporations							11,034	-487 10,547
Ministries	7,539	779	8,163	21,405	9,613	38,693		-15,073 71,119
TOTAL OTHER PROGRAM EXPENSES	7,539	779	8,163	21,405	9,613	38,693	11,034	-15,560 81,666
TOTAL PROGRAM EXPENSES	17,998	53,678	71,917	21,671	10,148	69,657	11,609	-17,086 239,592
PUBLIC DEBT CHARGES		30,662		36		183		-10 30,871
TOTAL EXPENSES	17,998	84,340	71,917	21,707	10,148	69,840	11,609	-17,096 270,463

Details (unaudited) providing total expenses by segment and type can be found in Section 3 of this volume.

⁽¹⁾ Represents consolidation adjustments to eliminate internal transactions.

(in millions of dollars)

	2010							
	Canada Revenue Agency	Finance	Human Resources and Skills Development	National Defence	Public Safety and Emergency Preparedness	Other ministries	Crown corporations and other entities	Adjustments ⁽¹⁾ Total
REVENUES								
TAX REVENUES —								
Income tax revenues	139,601							139,601
Other taxes and duties	19,560				21,013			40,573
TOTAL TAX REVENUES	159,161				21,013			180,174
EMPLOYMENT INSURANCE PREMIUMS								
			17,121					-360 16,761
OTHER REVENUES —								
Crown corporations							15,262	7,622
Other programs	3,542	288	4,058	495	1,882	10,396	225	-8,490 12,396
Net foreign exchange		1,647						1,647
TOTAL OTHER REVENUES	3,542	1,935	4,058	495	1,882	10,396	15,487	-16,130 21,665
TOTAL REVENUES	162,703	1,935	21,179	495	22,895	10,396	15,487	-16,490 218,600
EXPENSES								
TRANSFER PAYMENTS —								
Old age security benefits, guaranteed income supplement and spouse's allowance			34,653					34,653
Major transfer payments to other levels of government		54,943			20	1,903		124 56,990
Employment insurance benefits			21,586					21,586
Children's benefits	9,753		2,587					12,340
Other transfer payments	427	680	5,468	236	186	33,951	720	-1,776 39,892
TOTAL TRANSFER PAYMENTS	10,180	55,623	64,294	236	206	35,854	720	-1,652 165,461
OTHER PROGRAM EXPENSES—								
Crown corporations							10,548	-120 10,428
Ministries	7,230	701	8,280	21,108	9,900	36,384		-14,708 68,895
TOTAL OTHER PROGRAM EXPENSES	7,230	701	8,280	21,108	9,900	36,384	10,548	-14,828 79,323
TOTAL PROGRAM EXPENSES	17,410	56,324	72,574	21,344	10,106	72,238	11,268	-16,480 244,784
PUBLIC DEBT CHARGES		29,196		38		190		-10 29,414
TOTAL EXPENSES	17,410	85,520	72,574	21,382	10,106	72,428	11,268	-16,490 274,198

Details (unaudited) providing total expenses by segment and type can be found in Section 3 of this volume.

⁽¹⁾ Represents consolidation adjustments to eliminate internal transactions.

**OBSERVATIONS OF THE AUDITOR GENERAL
ON THE FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA
FOR THE YEAR ENDED 31 MARCH 2011**

Once again, we congratulate the government for receiving an unqualified audit opinion (now termed “unmodified” audit opinion under Canadian auditing standards (CAS)) on the financial statements. Our opinion provides assurance that government is properly reporting its overall financial performance to Parliament and to Canadians. Reporting the financial results of the Government of Canada requires a great deal of work by public servants. The individual departments and central agencies worked together to prepare the Government of Canada’s financial statements.

In recognition of an increasingly global economy, The Canadian Auditing and Assurance Standards Board has adopted the International Standards on Auditing as Canadian auditing standards to improve the basis for high-quality, consistent, and comparable audits. This year, we successfully implemented the new Canadian auditing standards in the conduct of this audit.

You will notice that as a result of the new auditing standards, the auditor’s report looks different this year. Its new wording, title and format are largely to make it clearer and to emphasize the roles and responsibilities of both management and the auditor. Management is responsible for internal controls over the preparation of financial statements that are free of significant errors; the auditor is responsible for conducting the audit in accordance with CAS and with specific requirements to comply with ethical standards. While the new CAS are generally consistent with the previous standards, there were a number of changes in the execution of the audit. Examples include increased audit procedures related to the existence and condition of inventory, and increased communication with management and those responsible for the financial statements.

The purpose of these Observations is to comment on matters that we would like to bring to Parliament’s attention.

PARLIAMENTARY AUTHORITY FOR CAPITAL EXPENDITURES

As noted in the 2006 November Report of the Auditor General of Canada, which discussed the federal government’s expenditure management system, parliamentary control of the public purse is fundamental to responsible government. Granting government the authority to spend is one of Parliament’s principal functions and a key part of holding the government to account. The *Financial Administration Act* provides the legal framework for financial management. Before government can spend public funds, it must obtain Parliament’s approval or authority. Two of the principal instruments used by Parliament to grant spending authority are capital votes and operating votes. Our concern relates to how departments and agencies charge their capital expenditures against these votes.

As described in the Main Estimates, capital votes are used when a department’s capital expenditures exceed \$5 million. Under existing guidance by the Treasury Board of Canada Secretariat, departments and agencies can charge minor capital expenditures to their operating votes. Minor capital expenditures are defined as capital expenditures that are not considered controlled capital expenditures. This means, in substance, that they are not land, buildings, structures and works, or major modifications or renovations.

This guidance is dated, and it allows departments to broadly interpret which capital expenditures may be charged to an operating vote rather than a capital vote. Departments may set different thresholds with no upper limit for capital expenditures classed as minor capital expenditures. We noted that one department has set a limit of \$1 million for minor capital expenditures. Another department recorded capital expenditures associated with infrastructure modernization as minor capital expenditures and charged them against an operating vote. Under the current guidance, significant capital expenditures can be and are being charged to operating votes even when departments have a capital vote. Further, in practice, what government entities class as minor capital expenditures is inconsistent from one entity to another. In our view, the issue should be addressed to ensure appropriate parliamentary control of government spending.

As noted earlier, government entities that plan to have more than \$5 million in capital expenditures should receive a capital vote. As a result, many entities do not have one. Rather, they have a single operating vote called a program expenditures vote and they charge both capital expenditures and operating expenditures to this vote. We estimated capital expenditures for entities in this category and noted that in 2010-11, a number of the entities incurred capital expenditures in excess of \$5 million. The estimated total capital expenditures for those entities are significant, and some of the entities could have had capital expenditures well in excess of \$5 million.

The Secretariat's guidance on what to charge to capital or operating votes was first issued in 1992 and has not been updated substantively since then. The Secretariat needs to assess the circumstances in which capital votes are required, the \$5 million threshold, and the factors that determine which expenditures are to be charged to capital votes rather than operating votes. This will ensure that the regime is clear and remains relevant in order to support parliamentary authority and government accountability to Parliament.

The Secretariat has agreed that such a review would be timely, and it will undertake to conduct it over the course of next year. In particular, it has committed to review the current practices in government and ensure that the regime is up-to-date and coherent. It has also committed to implement any changes arising from this undertaking in the next feasible cycle of the Estimates. We support this review and encourage the government to undertake it and to implement changes as quickly as possible.

TRANSITIONING TO THE NEW ACCOUNTING STANDARDS

In last year's Observations, we brought to Parliament's attention the fact that many government entities were converting to either International Financial Reporting Standards or Public Sector Accounting Standards for fiscal years beginning on or after 1 January 2011. Essentially, all of these entities continue to progress in converting to the new standards and related adjustments will need to be properly reflected in the Government of Canada's 31 March 2012 financial statements. We will audit these adjustments in 2012 to ensure that they are properly reported.

ACCOUNTING STANDARDS FOR OTHER GOVERNMENT ORGANIZATIONS— ENTITY-LEVEL FINANCIAL STATEMENTS

Audited financial statements are an important source of information for purposes of governance and accountability. For financial statements to be useful, they need to be relevant, reliable, comparable, clearly presented, and understandable. This is accomplished through the use of a generally accepted accounting framework set by an independent standard-setting body as the basis of financial reporting—in other words, through a process that ensures that accounting standards are not biased and do not serve the wishes of any particular interest group.

Independent standard-setting bodies fill the role of developing and promulgating accounting standards. They follow an established and transparent process involving deliberation and consideration of the views of a wide range of stakeholders. In Canada, that task rests with the Public Sector Accounting Board (PSAB) of The Canadian Institute of Chartered Accountants. This standard-setting process is independent; it solicits and relies on comments and input from a broad set of constituents before finalizing any new accounting standard. Stakeholders are provided with many opportunities to comment on and influence accounting standards as they are developed. Once finalized and implemented, accounting standards are expected to be applied by financial statement preparers and auditors alike.

PSAB has established a complete set of public sector accounting standards. These standards, known as generally accepted accounting principles, apply to the summary-level financial statements of a government as a whole, including all levels of government, and government organizations.

The federal budget and summary financial statements of the Government of Canada are prepared under these same underlying principles. In my Opinion on the financial statements, we are able to state that the financial statements are presented fairly in accordance with the stated accounting policies, which conform to Canadian public sector accounting standards. Canada is a world leader in preparing high-quality summary financial statements of a national government. We note that 2010-11 is the thirteenth consecutive year in which we have expressed an unmodified audit opinion on the government's summary financial statements. This is a significant accomplishment, of which Canada can be proud.

The government established an accounting standard, referred to as Treasury Board Accounting Standard 1.2 (TBAS 1.2), that the Treasury Board of Canada requires be applied by government organizations defined as departments under Section 2 of the *Financial Administration Act*. Among these organizations are 22 boards, commissions, agencies, and the Officers of Parliament, whose separate financial statements are audited by the Auditor General. We have no concerns about the government providing additional direction or guidance to government bodies on their financial reporting. In our view, however, additional guidance and direction must be consistent with PSAB standards to preserve the credibility of these organizations' financial statements.

At present, there are some differences between TBAS 1.2 and PSAB standards. For example, the financial statements are presented under TBAS 1.2 differently from the way they would be presented under PSAB standards. An additional note was included in the financial statements of affected entities for the year ended 31 March 2011 to deal with these differences; this was intended as a temporary solution, for 2011 only. The Secretariat and my Office have agreed to resolve these differences by 31 December 2011, so the 2011-12 financial statements of those organizations can be prepared on a basis consistent with public sector accounting standards. The Secretariat has advised us they will seek Treasury Board approval following the resolution of these differences.

In conclusion, for these entity-level financial statements to be credible they need to be prepared—as the government's summary financial statements are—on a basis consistent with the accounting standards set by PSAB, the authoritative standard-setting body for the public sector in Canada. We look forward to resolving this with the Secretariat by 31 December 2011, as agreed.

CONTINUING MATTERS

We also wish to bring to Parliament's attention certain matters, included in the table below, that we have reported in the Observations for the past several years. It is important that the government continue to work on these matters to ensure that financial information is accurate, complete, and timely.

Observation	Current status
National Defence— Asset Management	<p>Inventories at National Defence account for \$6 billion of the government's \$6.8 billion in inventories. Since the adoption of accrual accounting in 2003, we have been reporting National Defence's difficulties in the proper recording and valuation of its inventory and asset pooled items (previously referred to as "repairable spare parts"). As a result of these difficulties, hundreds of millions of dollars in adjustments are made each year to the government's financial statements. While the Department has made some improvements to its accounting systems and practices, these issues are still unresolved, and errors remain in the pricing, quantities, and timely recording of transactions for the Department's inventory and asset pooled items.</p> <p>National Defence has introduced a new resource management system, which provides it with an opportunity to improve its accounting systems and minimize existing deficiencies. However, management does not have a completed overall, detailed plan to ensure that the quantities and valuation of the inventory and asset pooled items are accurate, complete, recorded and maintained on a timely basis. We are concerned that unless management takes action in these areas, the problems we have reported since 2003 will continue.</p>
Canada Border Services Agency—Tax Revenue System Deficiencies	<p>For several years, we have stated that the Canada Border Services Agency needs to improve its tax revenue accounting systems and practices, as unexplained differences still exist between the accounts receivable in the general ledger and the various reports taken from the customs tax program systems.</p> <p>A 2008 report by the Standing Committee on Public Accounts recommended that the Canada Border Services Agency provide to the Committee a detailed plan with timelines for improving its tax revenue accounting systems. The government's response to the report noted that it had an implementation plan to address the shortcomings related to financial reporting and data integrity. In addition, the Agency had completed a review and identified needed improvements in selected financial controls. This issue was to be resolved within two years. It is now 2011, and unexplained differences still exist.</p> <p>The Canada Border Services Agency has advised us that it plans to implement a new accounts receivable system by 1 April 2013 that will address this issue.</p>

Observation	Current status
Estimate of Tax Revenues	<p>Over the last few years, we have reported that the government needs to regularly monitor and improve its approved tax estimation methodologies to ensure the accuracy of its reported tax revenues.</p> <p>We recognize that the tax methodology is complex and that several government entities provide input into the methodology. Hence, the government needs to ensure that a robust methodology is in place to validate and improve the accuracy and completeness of the revenue estimation process and to identify opportunities for improvement. We note that some aspects of a testing regime are in place. However, in this regard, the government should strengthen the current testing regime by:</p> <ul style="list-style-type: none"> • documenting the overall approach to validating key assumptions and trends; • incorporating into the methodology evolving economic factors and changes to the administrative environment, such as administering the Harmonized Sales Tax on behalf of some provinces; • expanding the extent of back-testing of data and applying it to all revenue types; and • incorporating the analysis of variances compared with actual results into the methodology on a more timely basis. <p>Canada Revenue Agency needs to work with other government entities to address these matters.</p>
Accrual Appropriations by Departments and Agencies	<p>We reported in previous years that the government had outlined a plan to implement accrual-based budgeting in phases and, after implementing it, would evaluate the costs and benefits of accrual appropriations in the 2012–13 fiscal year.</p> <p>Accrual-based appropriations would provide Parliament with the same basis for control and approval over voted spending as the government's overall financial plan and the summary financial statements.</p> <p>The 2011 Status Report of the Auditor General of Canada to the House of Commons included a chapter, Financial Management and Control and Risk Management, which reported that the government's progress in implementing accrual appropriations was unsatisfactory. We encourage the government to complete its studies of accrual-based budgeting and appropriations and determine whether or not it will implement accrual appropriations in the future.</p>

SECTION 3

2010-2011

PUBLIC ACCOUNTS OF CANADA

Revenues, Expenses and Accumulated Deficit

CONTENTS

	<i>Page</i>
Revenues	3.3
Accounting for revenues	3.3
Tax revenues	3.4
Employment insurance premiums	3.5
Other revenues	3.6
Expenses	3.8
Accounting for expenses	3.8
Expenses by segment	3.10
Government's cost of operations	3.10
Expenses by object	3.13
Expenditures under statutory authorities	3.13

REVENUES, EXPENSES AND ACCUMULATED DEFICIT

This section provides information on the revenues, expenses and accumulated deficit of the Government as summarized in Table 3.1.

A narrative description is provided for certain accounts reported in some tables. Such description follows the same presentation order as the respective tables.

TABLE 3.1
REVENUES, EXPENSES AND ACCUMULATED DEFICIT
(in millions of dollars)

	2010-2011	2009-2010
Revenues—		
Tax revenues, Table 3.2	191,466	180,174
Employment insurance premiums	17,501	16,761
Other revenues, Table 3.4	28,124	21,665
Total revenues	237,091	218,600
Expenses—		
Transfer payments	157,926	165,461
Other program expenses	81,666	79,323
Total program expenses	239,592	244,784
Public debt charges, Table 3.8	30,871	29,414
Total expenses, Table 3.6	270,463	274,198
Annual deficit	33,372	55,598
Accumulated deficit at beginning of year	519,097	463,710
Other comprehensive income	2,142	211
Accumulated deficit at end of year	550,327	519,097

REVENUES

Revenues consist of all tax and other amounts which enter into the calculation of the annual surplus or deficit of the Government.

Accounting for Revenues

The Government reports all revenues on an accrual basis.

Tax revenues are reported net of refunds and are exclusive of amounts collected on behalf of provinces and territories. Tax revenues are recognized in the period in which the event that generates the revenue occurs. Taxes are collected pursuant to their respective legislation which may be amended from time to time.

For income taxes, revenue is recognized when the taxpayer has earned the income producing the tax. Revenue is determined net of tax deductions and credits allowed under the *Income Tax Act*.

Revenues for the fiscal year ended March 31 are based on amounts assessed/reassessed at the time of preparation of the financial statements and estimates of income tax earned in the fiscal period but not yet assessed/reassessed. These estimates are based on amounts received at the time of preparation of the financial statements that relate to the fiscal year ended March 31 that have not

been assessed or that are awaiting reassessment. Actual results may differ significantly from these estimates. Differences between estimates and actuals are recorded in the fiscal year in which the actual assessment/reassessment is completed. Revenues do not include estimates for amounts of unreported taxes or the impact of future reassessments that cannot be reasonably determined.

Goods and services tax, and excise and customs revenues are recorded based on the tax and duties assessed and estimated at the time of preparation of the financial statements that relate to the fiscal year ended March 31. For domestic goods and services tax, revenue is recognized at the time of the sale of goods or the provision of services. For excise duties, revenue is recognized when the taxpayer manufactures goods taxable under the *Excise Act*. For excise taxes, revenue is recognized when a taxpayer sells goods taxable under the *Excise Act*. For customs duties and goods and services tax on imports, revenue is recognized when goods are authorized by the Canada Border Services Agency to enter Canada.

Employment insurance premiums are recognized in revenue in the same period as the insurable earnings are earned. Other revenues are recognized in the period to which they relate.

Tax Revenues

Tax revenues include personal, corporate and non-resident income tax revenues, and other taxes and duties as summarized in Table 3.2.

TABLE 3.2

TAX REVENUES

(in millions of dollars)

	2010-2011	2009-2010
Tax revenues—		
Income tax revenues—		
Personal	113,457	103,947
Corporate	29,969	30,361
Non-resident	5,137	5,293
	148,563	139,601
Other taxes and duties—		
Goods and services tax, Table 3.3	28,379	26,947
Energy taxes—		
Excise tax—Gasoline	4,229	4,142
Excise tax—Aviation gasoline and diesel fuel	1,113	1,036
	5,342	5,178
Customs import duties	3,520	3,490
Other excise taxes and duties—		
Excise duties	4,539	4,154
Air travellers security charge	600	375
Softwood lumber products export charge	233	227
Other miscellaneous excise taxes and duties	290	202
	5,662	4,958
	42,903	40,573
Total tax revenues ⁽¹⁾	191,466	180,174

⁽¹⁾ Additional details are provided in Table 4a in Section 1 of Volume II of the *Public Accounts of Canada*.

Personal income tax

Personal income tax is levied on personal income under the provisions of the *Income Tax Act*.

Corporate income tax

Corporate income tax is levied on corporate income under the provisions of the *Income Tax Act*.

Non-resident income tax

Non-resident income tax is levied on income earned in Canada by non-residents under the provisions of the *Income Tax Act*. This tax is derived from tax withheld from dividends, interest, rents, royalties, alimony, and income from estates and trusts paid to non-residents.

Non-resident income tax revenues also include withholding taxes on income earned in Canada by non-resident life insurance companies and income from trusts.

Other taxes and duties

Other taxes and duties are collected under the *Excise Tax Act*, *Customs Tariff* (Act) and other acts and include the goods and services tax, energy taxes, customs import duties, and other excise taxes and duties.

Goods and services tax

The goods and services tax (GST) became effective January 1, 1991. The GST is applied at a rate of 5 percent on most goods and services consumed in Canada, with only a limited set of exclusions that

include certain medical devices, prescription drugs, basic groceries, residential rents and most health and dental care services. A comparative analysis of the GST is presented in Table 3.3.

TABLE 3.3**GOODS AND SERVICES TAX (GST) ⁽¹⁾**

(in millions of dollars)

	2010-2011	2009-2010
GST.....	33,913	31,763
Less: remission order for the GST paid and accrued by ministries on or for goods and services purchased from outside parties	1,743	1,147
Gross GST from outside parties.....	32,170	30,616
Less: quarterly tax credits	3,791	3,669
Net GST from outside parties.....	28,379	26,947

⁽¹⁾ Reported in the Statement of Operations and Accumulated Deficit (Section 2 of this volume).

Energy taxes

Energy taxes primarily include the excise tax on gasoline, aviation gas and diesel fuel.

Customs import duties

Revenues from customs import duties consist mainly of ad valorem taxes on the importation of goods levied under the *Customs Tariff* (Act).

Other excise taxes and duties

Excise taxes and duties are levied on alcoholic beverages and tobacco products. In addition, excise taxes are imposed on other items such as passenger vehicle air conditioners. The air travelers security charges are collected by air carriers at the time of payment for the air travel by the purchaser of an air transportation service.

The Softwood Lumber Products export charge is assessed on exports of softwood lumber products to the United States after September 30, 2006. The charge on refunds of softwood lumber duty deposits is assessed on amounts refunded to Canadian companies on amounts related to a United States duty order related to the importation of softwood lumber products into the United States between May 22, 2002 and September 30, 2006.

Employment Insurance Premiums

Premiums from employees and employers are levied under the provisions of the *Employment Insurance Act* and are classified as part of revenues. Additional details on employment insurance premiums are provided in Section 4 of this volume.

Other Revenues

Other revenues include Crown corporations, other program and net foreign exchange revenues.

TABLE 3.4

OTHER REVENUES

(in millions of dollars)

	2010-2011	2009-2010
Other revenues—		
Crown corporations—		
Consolidated Crown corporations	3,347	3,070
Enterprise Crown corporations and other government business enterprises—		
Share of annual profit	6,991	2,306
Interest and other	2,599	2,246
	12,937	7,622
Other programs—		
Return on investments, Table 3.5	837	288
Sales of goods and services—		
Rights and privileges	2,839	3,121
Lease and use of public property	526	515
Services of a regulatory nature	1,187	1,118
Services of a non-regulatory nature	2,734	2,826
Sales of goods and information products	212	243
Other fees and charges	502	494
	8,000	8,317
Miscellaneous—		
Interest and penalties	3,207	3,001
Other	1,334	790
	13,378	12,396
Net foreign exchange—		
Exchange Fund Account	1,718	1,665
International Monetary Fund	(2)	(156)
Other	93	138
	1,809	1,647
Total other revenues ⁽¹⁾	28,124	21,665

⁽¹⁾ Additional details are provided in Table 4a in Section 1 of Volume II of the *Public Accounts of Canada*.

Crown corporations

Crown corporation revenues include revenues earned from third parties by Consolidated Crown corporations and other entities, interest earned on loans to enterprise Crown corporations and other government business enterprises, and the government's share of the accumulated profits or losses of enterprise Crown corporations and other government business enterprises.

Other programs

Other program revenues include sales of goods and services, return on investments, and miscellaneous revenues. Details are reported by individual ministry in Volume II of the *Public Accounts of Canada*.

Net foreign exchange

Net foreign exchange revenues include the revenues from investments held in the Exchange Fund Account and the International Monetary Fund, as well as the net gains or losses resulting from the translation of these investments to Canadian dollars at March 31. Net foreign exchange revenues also include the net gains or losses resulting from foreign debt and currency swap revaluations.

Return on investments

Return on investments consists mainly of interest from loans and advances, dividends from investments, and transfer of profits and surpluses for loans, investments and advances other than those in enterprises Crown corporations and government business enterprises. A comparative analysis of return on investments is presented in Table 3.5.

TABLE 3.5

RETURN ON INVESTMENTS ⁽¹⁾

(in millions of dollars)

	2010-2011	2009-2010
Consolidated accounts—		
Atomic Energy of Canada Limited	(2)	(2)
Cash and accounts receivable—		
Interest on bank deposits	85	83
Loans, investments and advances—		
Portfolio investments	1	2
National governments including developing countries	2	2
International organizations	3	4
Provincial and territorial governments	(2)	(2)
Other loans, investments and advances	747	1,064
	753	1,072
Other accounts—		
Esso Ltd—Norman Wells Project profits	102	74
Other	1	2
	103	76
Total ministerial return on investments	941	1,231
Net (loss) gain on exchange	(117)	(961)
Accrual of other revenues	(2)	19
Total return on investments	824	289
Elimination of return on investments internal to the Government	13	(1)
Total external return on investments	837	288

⁽¹⁾ Additional details are provided in Table 4a in Section 1 of Volume II, and in Section 10 of Volume III of the *Public Accounts of Canada*.

⁽²⁾ Less than \$500,000.

EXPENSES

Expenses consist of all charges which enter into the calculation of the annual deficit or surplus of the Government.

Accounting for Expenses

The Government reports all expenses on an accrual basis.

Expenses for Government operations are recorded when goods are received or services are rendered. Transfer payments are recorded as expenses when the recipient has met the eligibility criteria or fulfilled the terms of a contractual transfer agreement, or, in the case of transactions which do not form part of an existing program, when the Government announces a decision to make a non-recurring transfer, provided the enabling legislation or authorization for payment receives parliamentary approval prior to the completion of the financial statements. Public debt charges are

recorded when incurred and include interest, servicing costs and cost of issuing new borrowing and amortization of premiums and discounts on market debt.

Expenses include provisions to reflect changes in the value of assets or liabilities, including provisions for bad debts, for loans, investments and advances, and for inventory obsolescence. Expenses also include amortization of tangible capital assets and utilization of inventories and prepaid expenses.

On a day-to-day basis, organizations within the Government entity transact with each other and thus contribute to the amounts of revenues and expenses recorded in the accounts. In preparing the financial statements, these "internal transactions" are eliminated so as to report on the basis of transactions with outside parties only.

Table 3.6 presents external expenses by segment and by type.

TABLE 3.6
EXTERNAL EXPENSES BY SEGMENT AND BY TYPE
(in millions of dollars)

	Major transfer payments ⁽¹⁾		Other transfer payments	
	2010-2011	2009-2010	2010-2011	2009-2010
Ministries—				
Agriculture and Agri-Food			1,930	1,510
Atlantic Canada Opportunities Agency			238	256
Canada Revenue Agency	10,013	9,753	446	427
Canadian Heritage			1,078	1,181
Citizenship and Immigration			948	932
Economic Development Agency of Canada for the Regions of Quebec			311	249
Environment			134	116
Finance	51,037	55,067	1,862	680
Fisheries and Oceans			127	112
Foreign Affairs and International Trade			3,504	10,006
Governor General				
Health	30	30	2,606	3,144
Human Resources and Skills Development	58,121	58,826	4,204	3,822
Indian Affairs and Northern Development			5,728	6,929
Industry			3,651	3,713
Justice			380	374
National Defence			266	236
Natural Resources			3,385	2,465
Parliament			1	1
Privy Council			31	27
Public Safety and Emergency Preparedness	154	20	380	186
Public Works and Government Services			4	1
Transport	1,751	1,873	4,694	2,551
Treasury Board			1	1
Veterans Affairs			44	42
Western Economic Diversification			390	341
Provision for valuation and other items				
Total ministries	121,106	125,569	36,343	39,302
Crown corporations and other entities			477	590
Total expenses ⁽³⁾	121,106	125,569	36,820	39,892

(1) Includes transfer payments for the Old age security benefits, guaranteed income supplement and spouse's allowance of \$35,629 million (\$34,653 million in 2010), to the other levels of government of \$52,971 million (\$56,990 million in 2010), for the Employment insurance benefits of \$19,850 million (\$21,586 million in 2010) and for the Children's benefits of \$12,656 million (\$12,340 million in 2010). Additional information is provided in Table 3.7 of this Section.

(2) Additional information is provided in Table 3.8 of this volume.

(3) Additional information is provided in Table 2a in Section 1 of Volume II of the *Public Accounts of Canada*.

Total transfer payments		Other program expenses		Public debt charges ⁽²⁾		Total expenses	
2010-2011	2009-2010	2010-2011	2009-2010	2010-2011	2009-2010	2010-2011	2009-2010
1,930	1,510	1,686	1,724			3,616	3,234
238	256	113	121			351	377
10,459	10,180	7,312	7,043			17,771	17,223
1,078	1,181	609	1,110			1,687	2,291
948	932	761	731			1,709	1,663
311	249	85	94			396	343
134	116	1,621	1,721	2	1	1,757	1,838
52,899	55,747	505	514	30,653	29,186	84,057	85,447
127	112	1,726	1,773			1,853	1,885
3,504	10,006	2,538	2,262			6,042	12,268
		20	19			20	19
2,636	3,174	2,625	2,985			5,261	6,159
62,325	62,648	3,461	3,420			65,786	66,068
5,728	6,929	2,229	2,222			7,957	9,151
3,651	3,713	2,382	2,466			6,033	6,179
380	374	1,103	1,167			1,483	1,541
266	236	21,273	20,863	36	38	21,575	21,137
3,385	2,465	1,823	1,079	1		5,209	3,544
1	1	555	580			556	581
31	27	349	332			380	359
534	206	9,426	9,745			9,960	9,951
4	1	2,558	2,645	138	146	2,700	2,792
6,445	4,424	1,140	1,065	41	43	7,626	5,532
1	1	2,378	2,500			2,379	2,501
44	42	965	982			1,009	1,024
390	341	68	67			458	408
		1,808	(335)			1,808	(335)
157,449	164,871	71,119	68,895	30,871	29,414	259,439	263,180
477	590	10,547	10,428			11,024	11,018
157,926	165,461	81,666	79,323	30,871	29,414	270,463	274,198

Expenses by Segment

The Government segmented information is based on the ministry structure reported in the 2010-2011 Estimates, which groups activities for the departments and agencies for which a Minister is responsible, and the Crown corporations and other entities as described in Note 11 to the financial statements in Section 2 of this volume.

Government's Cost of Operations

Government's Cost of Operations consists of three major types: transfer payments, other program expenses and public debt charges.

Transfer payments

The major transfer payments include payments to persons and payments to provinces and territories.

Payments to persons include payments for income support or income supplement. Assistance is based on age, family status, income, and employment criteria.

Payments to provinces and territories are made under the following programs:

- The fiscal arrangements are unconditional fiscal transfer payments to lower income provinces including subsidies under the Constitution Acts; and,
- The Canada health transfer and the Canada social transfer are the major means for providing the federal share of social programs administered by the provinces.

The other transfer payments include various subsidies paid through federal programs to stabilize market prices for commodities, for the development of new technologies, for the conduct of research, for the establishment of new jobs through support for training, for the promotion of educational and cultural activities, expenses of other consolidated entities, and other miscellaneous payments.

Other program expenses

This category covers the costs associated with programs directly delivered by the federal Government such as national defence, food inspection, the Coast Guard, the federal court system, the operation of health facilities for natives and veterans, and the national parks system. It also includes the expenses of consolidated Crown corporations and other entities incurred with third parties.

Table 3.7 presents a comparative analysis by province and territory of certain transfer payments.

TABLE 3.7**MAJOR TRANSFER PAYMENTS BY PROVINCE AND TERRITORY**

(in millions of dollars)

	Old age security benefits ⁽¹⁾	Employment insurance benefits	Fiscal arrangements	Quebec abatement	Canada health transfer	Canada social transfer	Other major transfers ⁽²⁾	Children's benefits	Total
Newfoundland and Labrador	716	1,034	2		430	167	31		2,380
	<i>696</i>	<i>1,082</i>	<i>2</i>		<i>515</i>	<i>163</i>	<i>581</i>		<i>3,039</i>
Prince Edward Island	177	252	334		111	47	15		936
	<i>172</i>	<i>252</i>	<i>341</i>		<i>105</i>	<i>45</i>	<i>36</i>		<i>951</i>
Nova Scotia	1,181	891	1,363		733	310	56		4,534
	<i>1,154</i>	<i>898</i>	<i>1,467</i>		<i>702</i>	<i>301</i>	<i>2</i>		<i>4,524</i>
New Brunswick	990	942	1,664		585	247	36		4,464
	<i>963</i>	<i>947</i>	<i>1,691</i>		<i>560</i>	<i>241</i>	<i>67</i>		<i>4,469</i>
Quebec	9,944	4,589	8,558	(3,751)	6,146	2,593	464		28,543
	<i>9,625</i>	<i>4,792</i>	<i>8,360</i>	<i>(3,299)</i>	<i>5,829</i>	<i>2,519</i>	<i>15</i>		<i>27,841</i>
Ontario	13,231	6,671	980		10,551	4,330	3,746		39,509
	<i>12,826</i>	<i>7,609</i>	<i>355</i>		<i>9,975</i>	<i>4,204</i>	<i>106</i>		<i>35,075</i>
Manitoba	1,293	566	2,004		958	404	66		5,291
	<i>1,271</i>	<i>577</i>	<i>2,066</i>		<i>907</i>	<i>392</i>	<i>59</i>		<i>5,272</i>
Saskatchewan	1,169	463	2		803	343	56		2,836
	<i>1,158</i>	<i>479</i>	<i>2</i>		<i>827</i>	<i>335</i>	<i>26</i>		<i>2,827</i>
Alberta	2,898	1,769	4		2,007	1,215			7,893
	<i>2,814</i>	<i>2,109</i>	<i>4</i>		<i>1,956</i>	<i>1,189</i>	<i>95</i>		<i>8,167</i>
British Columbia	4,843	2,557	3		3,633	1,487	1,020		13,543
	<i>4,670</i>	<i>2,728</i>	<i>3</i>		<i>3,361</i>	<i>1,433</i>	<i>504</i>		<i>12,699</i>
Total provinces	36,442	19,734	14,914	(3,751)	25,957	11,143	5,490		109,929
	<i>35,349</i>	<i>21,473</i>	<i>14,291</i>	<i>(3,299)</i>	<i>24,737</i>	<i>10,822</i>	<i>1,491</i>		<i>104,864</i>
Northwest Territories	21	38	920		21	14	15		1,029
	<i>20</i>	<i>37</i>	<i>864</i>		<i>30</i>	<i>14</i>	<i>163</i>		<i>1,128</i>
Nunavut	9	22	1,090		27	11	15		1,174
	<i>9</i>	<i>22</i>	<i>1,022</i>		<i>28</i>	<i>11</i>	<i>461</i>		<i>1,553</i>
Yukon Territory	22	33	653		26	11			745
	<i>21</i>	<i>34</i>	<i>612</i>		<i>25</i>	<i>11</i>	<i>8</i>		<i>711</i>
International	222	23							245
	<i>218</i>	<i>20</i>							<i>238</i>
Sub-total	36,716	19,850	17,577	(3,751)	26,031	11,179	5,520		113,122
	<i>35,617</i>	<i>21,586</i>	<i>16,789</i>	<i>(3,299)</i>	<i>24,820</i>	<i>10,858</i>	<i>2,123</i>		<i>108,494</i>
Accrual and other adjustments	(26)						(3,585)		(3,611)
	<i>(10)</i>						<i>5,699</i>		<i>5,689</i>
Sub-total	36,690	19,850	17,577	(3,751)	26,031	11,179	1,935		109,511
	<i>35,607</i>	<i>21,586</i>	<i>16,789</i>	<i>(3,299)</i>	<i>24,820</i>	<i>10,858</i>	<i>7,822</i>		<i>114,183</i>
Add: tax credits and repayments	(1,061)							12,656	11,595
	<i>(954)</i>							<i>12,340</i>	<i>11,386</i>
Total Expenses	35,629	19,850	17,577	(3,751)	26,031	11,179	1,935	12,656	121,106
	<i>34,653</i>	<i>21,586</i>	<i>16,789</i>	<i>(3,299)</i>	<i>24,820</i>	<i>10,858</i>	<i>7,822</i>	<i>12,340</i>	<i>125,569</i>

Amounts in roman type are 2010-2011 transfer payments.

Amounts in *italic* type are 2009-2010 transfer payments.

Certain comparative figures have been reclassified to conform to the current year's presentation.

(1) Includes the guaranteed income supplement and the spouse's allowance.

(2) Includes the contributions under the Gas Tax Fund of \$1,751 million as well as payments to provinces for assistance with sales tax harmonization of \$3,769 million previously accrued in 2009-2010.

Public debt charges

Public debt charges include the interest on unmatured debt and on pensions, other future benefits and other liabilities, the amortization of premiums and discounts on unmatured debt, and the servicing costs and the costs of issuing new borrowings.

A comparative summary of public debt charges is presented in Table 3.8. The table also discloses the reconciling items between total public debt charges as reported in the ministerial section of the Department of Finance (Section 9) of Volume II and the total

expenses of the public debt indicated in Table 3.6. The reconciling items include the expenses of the consolidated specified purpose accounts and accrual and other adjustments.

TABLE 3.8**PUBLIC DEBT CHARGES ⁽¹⁾**

(in millions of dollars)

	2010-2011	2009-2010
Unmatured debt—		
Interest on:		
Marketable bonds	14,648	13,697
Retail debt	160	272
Bonds for Canada Pension Plan	12	52
Euro medium term notes	2	2
	14,820	14,023
Amortization of discounts on Canada and Treasury Bills		
Treasury bills	1,307	1,205
Canada bills	5	24
	1,312	1,229
Amortization of premiums and discounts on all other debts		
Marketable bonds	1,148	1,130
Consumer price index adjustments on real return bonds	837	591
	1,985	1,721
Cross-currency swap revaluation	(473)	(438)
Servicing costs and costs of issuing new borrowings	17	32
Capital lease obligations	219	228
Total public debt charges related to unmatured debt	17,880	16,795
Pension and other future benefits—		
Interest on:		
Public sector pensions—Superannuation accounts	9,901	10,151
Less: provision for pension adjustment	(190)	(374)
	9,711	9,777
Other employee and veteran future benefits—		
Health and dental care plans	898	803
Severance benefits	251	208
Worker's compensation	32	25
Veteran benefit plan	1,653	1,399
Royal Canadian Mounted Police benefit plan	154	131
	2,988	2,566
Total public debt charges related to pension and other future benefits	12,699	12,343
Other liabilities—		
Canada Pension Plan	2	1
Government Annuities Account	16	17
Deposit and trust accounts	43	45
Other specified purpose accounts	200	197
Other liabilities	31	16
Total public debt charges related to other liabilities	292	276
Consolidated specified purpose accounts—		
Interest	9	9
Total public debt charges related to consolidated specified purpose accounts	9	9
Total public debt charges before consolidation adjustments	30,880	29,423
Less: consolidation adjustments	9	9
Total public debt charges ^{(1) (2)}	30,871	29,414
Comprised of:		
Total public debt charges under statutory authorities before accrual and other adjustments and consolidation adjustments	27,864	27,003
Accrual and other adjustments	3,016	2,420
Consolidation adjustments	(9)	(9)
Total public debt charges	30,871	29,414

⁽¹⁾ A summary is provided in Table 2a in Section 1 of Volume II of the *Public Accounts of Canada*.

⁽²⁾ Additional details are provided in Section 7 of Volume III of the *Public Accounts of Canada*.

Expenses by Object

Table 3.9 reconciles the total net expenditures by object initially recorded by departments under the partial accrual method of accounting to the total expenses which is based on the full accrual method of accounting. Reconciliation items represent the effect of consolidation and full accrual accounting.

TABLE 3.9

TOTAL EXPENSES BY OBJECT ⁽¹⁾

(in millions of dollars)

	Total net expenditures	Reconciliation	Total expenses
Transfer payments.....	137,722	20,204	157,926
Other program expenses—			
Crown corporations ⁽²⁾		10,154	10,154
Personnel.....	37,421	4,876	42,297
Transportation and communications.....	3,085	(215)	2,870
Information.....	300	(25)	275
Professional and special services.....	10,695	(2,792)	7,903
Rentals.....	2,721	(985)	1,736
Repair and maintenance.....	3,845	(707)	3,138
Utilities, materials and supplies.....	2,900	(101)	2,799
Acquisition of land, buildings and works.....	1,320	(1,320)	
Acquisition of machinery and equipment.....	5,089	(5,089)	
Other subsidies and expenses.....	10,187	(4,531)	5,656
Amortization of tangible capital assets.....		4,756	4,756
Net loss on disposal of assets.....		82	82
Total other program expenses.....	77,563	4,103	81,666
Public debt charges.....	27,864	3,007	30,871
Total gross expenses.....	243,149	27,314	270,463
Less: revenues netted against expenditures.....	10,154	(10,154)	
Total expenses.....	232,995	37,468	270,463

⁽¹⁾ Additional details are provided in Table 3a in Section 1 of Volume II of the *Public Accounts of Canada*.

⁽²⁾ This amount differs from the expense shown on the Statement of Operations and Accumulated Deficit due to the amortization of tangible capital assets and the net loss on disposal of assets of consolidated Crown corporations, which have been reclassified within their respective object of expense.

Expenditures under Statutory Authorities

Spending authorities provided by statutory authorities are for specified purposes and for such amounts and such time as the acts prescribe. These spending authorities do not generally lapse at the end of the year in which they were granted. Expenditures under such authorities account for more than two-thirds of the total program expenses each year.

Table 3.10 presents a comparative summary of the ministerial statutory expenditures.

TABLE 3.10

EXPENDITURES UNDER STATUTORY AUTHORITIES

(in millions of dollars)

	2010-2011	2009-2010 ⁽¹⁾
Public debt charges.....	27,864	27,003
Old age security payments (<i>Old Age Security Act</i>).....	27,213	26,391
Canada health transfer (Part V.1— <i>Federal-Provincial Fiscal Arrangements Act</i>).....	25,871	24,331
Current or Previous Years' Budget Implementation Acts.....	160	489
	26,031	24,820
Fiscal equalization (Part I— <i>Federal-Provincial Fiscal Arrangements Act</i>).....	14,882	14,185
Canada social transfer (Part V.1— <i>Federal-Provincial Fiscal Arrangements Act</i>).....	11,179	10,858
Current or Previous Years' Budget Implementation Acts.....		
Guaranteed income supplement payments (<i>Old Age Security Act</i>).....	7,901	7,737
Universal child care benefit (<i>Universal Child Care Benefit Act</i>).....	2,651	2,594
Territorial financing (Part I.1— <i>Federal-Provincial Fiscal Arrangements Act</i>).....	2,664	2,498
Payments to the Newfoundland Offshore Petroleum Resource Revenues Fund.....	1,228	1,181
Canada Education Savings grant payments to Registered Education Savings Plans (RESPs) trustees on behalf of RESP beneficiaries to encourage Canadians to save for post-secondary education for their children.....	671	616
Allowance payments (<i>Old Age Security Act</i>).....	541	535
Canada study grants to qualifying full and part-time students pursuant to the <i>Canada Student Financial Assistance Act</i>	621	534
Contribution payments for the AgriInsurance program.....	515	503
Improving Infrastructure at Universities and Colleges.....	256	500
Newfoundland fiscal equalization offset payments.....	642	465
Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office.....	443	427
Contribution payments for the AgriStability program.....	332	419
Losses on foreign exchange.....	408	1,456
Transitional assistance to provinces entering into the harmonized value-added tax framework (Part III.1— <i>Federal-Provincial Fiscal Arrangements Act</i>).....	3,769	250
The provision of funds for enhanced Employment Insurance benefits in accordance with the <i>Budget Implementation Act (2009)</i>	2,900	
Payments related to the direct financing arrangement under the <i>Canada Student Financial Assistance Act</i>	463	236
Infrastructure Stimulus Fund.....	1,462	491

TABLE 3.10

EXPENDITURES UNDER STATUTORY AUTHORITIES—*Concluded*

(in millions of dollars)

	2010-2011	2009-2010 ⁽¹⁾
Superannuation, supplementary retirement benefits, death benefits and other pensions— ⁽²⁾		
Public Service—		
Government's contributions to the Public Service pension plan and the Retirement Compensation Arrangements Account	2,655	2,671
Government's contribution as employer to the Employment Insurance Operating Account	269	272
Government's contributions to the Canada and the Quebec Pension Plans	629	661
Government's contributions to the Death Benefit Account	12	11
	3,565	3,615
Less: recoveries from revolving funds	128	134
	3,437	3,481
Canadian Forces—		
Government's contribution to the Canadian Forces pension plan and the Retirement Compensation Arrangements Account	868	893
Statutory payments under the <i>Supplementary Retirement Benefits Act</i>	4	5
Government's contribution as employer to the Employment Insurance Operating Account	71	68
Government's contribution to the Canada and the Quebec Pension Plans	176	168
Government's contribution to the Death Benefit Account	2	3
	1,121	1,137
Royal Canadian Mounted Police—		
Government's contribution to the Royal Canadian Mounted Police pension plan and the Retirement Compensation Arrangements Account	275	259
Statutory payments under the <i>Supplementary Retirement Benefits Act</i>	12	13
Government's contribution as employer to the Employment Insurance Operating Account	20	20
Government's contribution to the Canada and the Quebec Pension Plans	51	51
	358	343
All other statutory expenditures	758	8,830
Total ministerial expenditures under statutory authorities ⁽³⁾	140,310	137,490

⁽¹⁾ Certain comparative figures have been reclassified to conform to the current year's presentation.⁽²⁾ Details related to other pension accounts, such as the Members of Parliament Retiring Allowances Account, are not included.⁽³⁾ Additional information on the ministerial expenditures under statutory authorities are provided in Table 7 in Section 1 of Volume II of the *Public Accounts of Canada*.

SECTION 4

2010-2011

PUBLIC ACCOUNTS OF CANADA

Consolidated Accounts

CONTENTS

	<i>Page</i>
Consolidated Crown corporations and other entities	4.3
Summary financial statements of consolidated Crown corporations and other entities	4.3
Borrowings by Consolidated Agent Crown corporations . . .	4.8
Contingent liabilities of consolidated Crown corporations and other entities	4.8
Financial assistance under budgetary appropriations to consolidated Crown corporations.	4.9
Consolidated specified purpose accounts.	4.10
Insurance accounts	4.12
Other consolidated specified purpose accounts	4.13
Endowment principal	4.14
Supplementary statement— Employment Insurance Operating Account	4.15

CONSOLIDATED CROWN CORPORATIONS AND OTHER ENTITIES

This section provides all related information on consolidated Crown corporations and other entities. Consolidated entities are those which rely on Government funding as their principal source of revenue and are controlled by the Government.

Consolidation involves the combination of the accounts of these corporations and other entities on a line-by-line and uniform basis of accounting and elimination of inter-organizational balances and transactions. Consequently, the corporations and other entities' accounts must be adjusted to the Government's basis of accounting. Most corporations and other entities follow Canadian generally accepted accounting principles (GAAP) for private sector.

Summary Financial Statements of Consolidated Crown Corporations and Other Entities

The following tables display details of the assets, liabilities, revenues and expenses of the consolidated Crown corporations and other entities.

For those corporations and other entities having year ends other than March 31, the data are based on unaudited interim financial statements which have been prepared on a basis consistent with the most recent audited financial statements.

Tables 4.1 and 4.2 summarize the financial transactions and results of operations as reported by the consolidated Crown corporations and other entities.

Financial assets include cash and cash equivalents, receivables, loans and investments. Financial assets are segregated between third parties and Government, Crown corporations and other entities. The financial assets reported under Government, Crown corporations and other entities represent receivables, loans and investments between related parties. Non-financial assets represent the unexpensed portion of capital assets, inventories and prepayments such as buildings, machinery and equipment in use or under construction, inventories and other items of expenditure which will be expensed as these assets are used. Liabilities include payables, borrowings and other obligations. Liabilities are segregated between third parties and Government, Crown corporations and other entities. Borrowings from third parties represent long-term debts payable of the corporations and other entities. Other third party liabilities are amounts due for purchases, employee benefits, various accruals, capital leases and like items. The liabilities reported under Government, Crown corporations and other entities represent payables and borrowings between related parties.

Revenues are segregated between third parties and Government, Crown corporations and other entities. Government, Crown corporations and other entities' revenues are broken down further to identify revenues arising from normal operations and financial assistance received or receivable from the Government in respect of the current year's operations. Expenses are segregated between third parties and Government, Crown corporations and other entities. Equity transactions other than current year's net income or loss are segregated between equity adjustments and other, other comprehensive income or loss and equity transactions with the Government. Equity adjustments and other include prior period adjustments and other miscellaneous items recorded by the corporations and other entities. Other comprehensive income or loss comprises certain unrealized gains and losses on financial instruments that are recognized in comprehensive income, but excluded from net income. Upon realization, these gains and losses are included in net income. Equity transactions with the Government include dividends declared or transfers of profits to the Government, as well as capital transactions with the Government. The line "Conversion to the Government accounting basis for consolidation purposes" represents the adjustments required to bring the corporations and other entities' accounting policies in line with the Government's basis of accounting.

These tables present financial information on consolidated parent Crown corporations and other entities, as well as financial information on wholly-owned subsidiaries that are considered "deemed parent Crown corporations" and thus consolidated directly in the financial statements of the Government and excluded from the consolidated financial statements of their parent Crown corporations. The *President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada* includes a complete list of all parent Crown corporations, wholly-owned subsidiaries, other subsidiaries and associates.

Consolidated Crown corporations are also categorized as being either agents or non-agents of the Crown. Agency status may be expressly stated in the incorporating legislation or conferred under the provisions of the *Government Corporations Operation Act*. In accordance with section 54 of the *Financial Administration Act*, the payment of all money borrowed by consolidated agent Crown corporations and interest thereon is a charge on and payable out of the Consolidated Revenue Fund. Table 4.3 summarizes such borrowings for the consolidated corporations and the changes for the year ended March 31, 2011. Contingent liabilities of consolidated corporations and other entities are presented in Table 4.4.

A summary of financial assistance under budgetary appropriations to consolidated Crown corporations for the year ended March 31, 2011 is provided in Table 4.5. Differences in figures reported in Table 4.2 and those reported in Table 4.5 result from the use of different accounting policies and from items in transit.

TABLE 4.1

FINANCIAL POSITION OF CONSOLIDATED CROWN CORPORATIONS AND OTHER ENTITIES—
ASSETS, LIABILITIES AND EQUITY AS AT MARCH 31, 2011

(in thousands of dollars)

	Assets			
	Financial		Non-financial	Total assets
	Third parties	Government, Crown corporations and other entities		
Consolidated Crown corporations and other entities				
Crown corporations⁽¹⁾				
Atomic Energy of Canada Limited	457,155	24,823	565,996	1,047,974
Canada Council for the Arts	281,795	471	23,769	306,035
Canada Development Investment Corporation— PPP Canada Inc	413,929	358	916	415,203
Canada Employment Insurance Financing Board	476		19	495
Canada Lands Company Limited— Old Port of Montreal Corporation Inc.	6,511		99,351	105,862
Canada Mortgage and Housing Corporation— Minister's Account.				
Canadian Air Transport Security Authority	8,833	69,227	407,934	485,994
Canadian Broadcasting Corporation	231,901	507	1,279,431	1,511,839
Canadian Commercial Corporation	637,808	6,818	2,223	646,849
Canadian Dairy Commission— Dairy support operation financed by the Government of Canada				
Canadian Museum for Human Rights	83,146	12,405	151,093	246,644
Canadian Museum of Civilization	56,907	1,424	278,087	336,418
Canadian Museum of Immigration at Pier 21	8,372	141	2,654	11,167
Canadian Museum of Nature	16,096	507	211,812	228,415
Canadian Race Relations Foundation	24,826	6	50	24,882
Canadian Tourism Commission	27,904	726	10,003	38,633
Defence Construction (1951) Limited	22,816	18,526	3,497	44,839
Enterprise Cape Breton Corporation	59,788	9,977	5,015	74,780
Federal Bridge Corporation Limited, The ⁽²⁾	43,212	5,042	266,939	315,193
First Nations Statistical Institute	294		40,395	40,689
International Development Research Centre	90,196	5,073	13,505	108,774
Marine Atlantic Inc.	22,624	3,396	215,849	241,869
National Arts Centre Corporation	32,536	321	54,826	87,683
National Capital Commission	148,664	5,749	598,236	752,649
National Gallery of Canada	20,527	793	93,113	114,433
National Museum of Science and Technology	13,722	1,330	65,827	80,879
Standards Council of Canada	5,402	978	1,507	7,887
Telefilm Canada	6,870	37,239	5,060	49,169
VIA Rail Canada Inc.	82,094	23,400	1,210,817	1,316,311
Total—Crown Corporations	2,804,404	229,237	5,607,924	8,641,565
Conversion to the Government accounting basis for consolidation purposes	(22,723)		(436,086)	(458,809)
Net Crown corporations on the Government accounting basis	2,781,681	229,237	5,171,838	8,182,756
Other entities				
Aboriginal Healing Foundation	329	35,026	350	35,705
Canada Foundation for Innovation	974,303	749,311	2,787	1,726,401
Canada Foundation for Sustainable Development Technology	388,785	46,220	943	435,948
First Nations Market Housing Fund	298,333	22,751	221	321,305
Total—Other entities	1,661,750	853,308	4,301	2,519,359
Conversion to the Government accounting basis for consolidation purposes	1,062	(7,486)	(2)	(6,426)
Net other entities on the Government accounting basis	1,662,812	845,822	4,299	2,512,933
Total	4,444,493	1,075,059	5,176,137	10,695,689

⁽¹⁾ All Crown corporations listed at the margin in this table are parent Crown corporations.⁽²⁾ The financial information of The Federal Bridge Corporation Limited is consolidated to include the figures of its subsidiaries The Jacques Cartier and Champlain Bridges Incorporated, the Seaway International Bridge Corporation Limited and the St. Mary's River Bridge Company.

Liabilities								
Third parties		Government, Crown corporations and other entities	Total liabilities	Accumulated profits (losses)	Contributed surplus	Capital stock	Equity of Canada	Total liabilities and equity
Borrowings	Other							
	4,203,177	289,063	4,492,240	(3,784,799)	325,533	15,000	(3,444,266)	1,047,974
	101,680	758	102,438	153,597	50,000		203,597	306,035
	2,923	411,544	414,467	736			736	415,203
	107	388	495					495
	12,721	91,481	104,202	1,660			1,660	105,862
	64,226	385,326	449,552	36,442			36,442	485,994
318,879	746,252	609,346	1,674,477	(162,638)			(162,638)	1,511,839
6,524	587,841	2,377	596,742	40,107	10,000		50,107	646,849
	148,429	94,733	243,162	3,482			3,482	246,644
	21,947	245,153	267,100	28,450	40,868		69,318	336,418
	3,093	1,907	5,000	6,167			6,167	11,167
	35,941	197,245	233,186	(6,455)	1,684		(4,771)	228,415
	133		133	749	24,000		24,749	24,882
	14,599	22,377	36,976	1,657			1,657	38,633
	23,701	2,921	26,622	18,217			18,217	44,839
	407,027	5,048	412,075	(337,295)			(337,295)	74,780
	43,487	213,843	257,330	4,199	53,664		57,863	315,193
	36,215	4,364	40,579	110			110	40,689
	38,875	23,295	62,170	46,604			46,604	108,774
	(5,764)	187,086	181,322	(197,983)		258,530	60,547	241,869
	18,261	69,458	87,719	(36)			(36)	87,683
	88,272	293,497	381,769	370,880			370,880	752,649
	8,157	99,904	108,061	2,131	4,241		6,372	114,433
	7,881	62,692	70,573	204	10,102		10,306	80,879
	4,024	505	4,529	3,358			3,358	7,887
	3,977	3,263	7,240	41,929			41,929	49,169
	216,886	856,694	1,073,580	233,431		9,300	242,731	1,316,311
325,403	6,834,068	4,174,268	11,333,739	(3,495,096)	520,092	282,830	(2,692,174)	8,641,565
	(383,122)	(3,938,399)	(4,321,521)	4,665,634	(520,092)	(282,830)	3,862,712	(458,809)
325,403	6,450,946	235,869	7,012,218	1,170,538			1,170,538	8,182,756
	749	34,956	35,705					35,705
	1,514	1,724,887	1,726,401					1,726,401
	867	435,081	435,948					435,948
	17,813	303,492	321,305					321,305
	20,943	2,498,416	2,519,359					2,519,359
	(2)	(2,499,512)	(2,499,514)	2,493,088			2,493,088	(6,426)
	20,941	(1,096)	19,845	2,493,088			2,493,088	2,512,933
325,403	6,471,887	234,773	7,032,063	3,663,626			3,663,626	10,695,689

TABLE 4.2

REVENUES, EXPENSES AND OTHER CHANGES IN EQUITY OF CONSOLIDATED CROWN CORPORATIONS AND OTHER ENTITIES FOR THE YEAR ENDED MARCH 31, 2011

(in thousands of dollars)

Consolidated Crown corporations and other entities	Third parties	Revenues		
		Government, Crown corporations and other entities		Total
		Financial assistance	Other	
Crown corporations				
Atomic Energy of Canada Limited.....	506,285	775,439	353,932	1,635,656
Canada Council for the Arts.....	2,325	181,277	1,701	185,303
Canada Development Investment Corporation—				
PPP Canada Inc.....	28	10,844	314	11,186
Canada Employment Insurance Financing Board.....		1,425		1,425
Canada Lands Company Limited—				
Old Port of Montreal Corporation Inc.....	17,133	17,648	9,420	44,201
Canada Mortgage and Housing Corporation—				
Minister's Account.....		2,963,436		2,963,436
Canadian Air Transport Security Authority.....	1,389	512,249	86,191	599,829
Canadian Broadcasting Corporation.....	647,940	1,031,581	129,160	1,808,681
Canadian Commercial Corporation.....	1,594,226	15,482	4,181	1,613,889
Canadian Dairy Commission—				
Dairy support operation financed by the Government of Canada.....		4,147		4,147
Canadian Museum for Human Rights.....	36	16,072	(2,451)	13,657
Canadian Museum of Civilization.....	17,133	71,218	14,456	102,807
Canadian Museum of Immigration at Pier 21.....	403	2,853	1	3,257
Canadian Museum of Nature.....	5,332	31,113	6,084	42,529
Canadian Race Relations Foundation.....	1,072		6	1,078
Canadian Tourism Commission.....	12,883	106,817	1,661	121,361
Defence Construction (1951) Limited.....	210		93,576	93,786
Enterprise Cape Breton Corporation.....	1,637	83,070		84,707
Federal Bridge Corporation Limited, The.....	14,002	57,901	5,573	77,476
First Nations Statistical Institute.....		2,469	108	2,577
International Development Research Centre.....	37,215	193,935	17,688	248,838
Marine Atlantic Inc.....	101,206	124,370	20,800	246,376
National Arts Centre Corporation.....	20,590	36,354	7,965	64,909
National Capital Commission.....	24,646	83,406	31,016	139,068
National Gallery of Canada.....	7,869	51,395		59,264
National Museum of Science and Technology.....	3,980	33,179	531	37,690
Standards Council of Canada.....	6,868	7,789	1,121	15,778
Telefilm Canada.....	19,162	105,604	1,312	126,078
VIA Rail Canada Inc.....	280,370	267,189	51,955	599,514
Total—Crown corporations.....	3,323,940	6,788,262	836,301	10,948,503
Conversion to the Government accounting basis for consolidation purposes.....	18,236	917,191	(351,970)	583,457
Total on the Government accounting basis.....	3,342,176	7,705,453	484,331	11,531,960
Consolidation adjustments.....	5,140	(7,705,453)	(484,331)	(8,184,644)
Net amount—Crown corporations.....	3,347,316			3,347,316
Other entities				
Aboriginal Healing Foundation.....			16,662	16,662
Canada Foundation for Innovation.....			446,230	472,624
Canada Foundation for Sustainable Development Technology.....	12,194		62,705	74,899
First Nations Market Housing Fund.....	10,619		335	10,954
Total—Other entities.....	49,207		525,932	575,139
Conversion to the Government accounting basis for consolidation purposes.....	(4,042)		(405,046)	(409,088)
Total on the Government accounting basis.....	45,165		120,886	166,051
Consolidation adjustments.....	23,405		(120,886)	(97,481)
Net amount—Other entities.....	68,570			68,570
Total.....	3,415,886			3,415,886

The accompanying notes to Table 4.1 are an integral part of this table.

Third parties	Expenses		Net income or (loss)	Equity beginning of year	Equity adjustments and other	Other comprehensive income or (loss)	Equity transactions with the Government		Equity end of year
	Government, Crown corporations and other entities	Total					Dividends	Capital	
1,664,266	31,688	1,695,954	(60,298)	(3,358,629)				(25,339)	(3,444,266)
231,428	399	231,827	(46,524)	261,471	(64,500)	53,150			203,597
9,372	2,056	11,428	(242)	978					736
1,181	244	1,425							
44,201		44,201		1,660					1,660
2,963,436		2,963,436							
572,125	15,668	587,793	12,036	24,406					36,442
1,802,008	36,333	1,838,341	(29,660)	(138,056)	78	5,000			(162,638)
1,608,333	4,038	1,612,371	1,518	48,589					50,107
4,147		4,147							
9,307	973	10,280	3,377	105					3,482
84,022	17,394	101,416	1,391	67,701		226			69,318
1,241	363	1,604	1,653		1		4,513		6,167
39,696	1,698	41,394	1,135	(6,004)			98		(4,771)
(65)		(65)	1,143	23,603		3			24,749
119,521	1,483	121,004	357	1,300					1,657
88,738		88,738	5,048	13,169					18,217
4,576	39,014	43,590	41,117	(378,412)					(337,295)
79,913		79,913	(2,437)	59,986	314				57,863
76	2,611	2,687	(110)	249	(29)				110
219,099		219,099	29,739	16,829	30	6			46,604
224,779		224,779	21,597	38,950					60,547
62,017	2,780	64,797	112	(440)		292			(36)
127,612	13,683	141,295	(2,227)	370,157	2,950				370,880
50,926	8,317	59,243	21	5,465		886			6,372
32,573	4,673	37,246	444	9,862					10,306
14,942	32	14,974	804	2,541		13			3,358
124,690	3,948	128,638	(2,560)	44,489					41,929
562,367	18,459	580,826	18,688	215,366	8,677				242,731
10,746,527	205,854	10,952,381	(3,878)	(2,674,665)	(52,479)	59,576		(20,728)	(2,692,174)
(173,657)	254,682	81,025	502,432	3,346,649	52,479	(59,576)		20,728	3,862,712
10,572,870	460,536	11,033,406	498,554	671,984					1,170,538
(26,034)	(460,536)	(486,570)	(7,698,074)		7,698,074				
10,546,836		10,546,836	(7,199,520)	671,984	7,698,074				1,170,538
16,662		16,662							
472,443	181	472,624							
74,899		74,899							
10,619	335	10,954							
574,623	516	575,139							
	(94)	(94)	(408,994)	2,902,082					2,493,088
574,623	422	575,045	(408,994)	2,902,082					2,493,088
(98,045)	(422)	(98,467)	986		(986)				
476,578		476,578	(408,008)	2,902,082	(986)				2,493,088
11,023,414		11,023,414	(7,607,528)	3,574,066	7,697,088				3,663,626

Borrowings by Consolidated Agent Crown Corporations

Table 4.3 summarizes the borrowing transactions by consolidated agent Crown corporations made on behalf of Her Majesty. This information is published to satisfy section 49 of the *Financial Administration Act* (FAA) which requires that an annual statement be included in the *Public Accounts of Canada*. The borrowings are from lenders other than the Government.

In accordance with section 54 of the FAA, the payment of all money borrowed by agent Crown corporations and interest thereon is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings are consolidated in the summary financial statements of Canada.

TABLE 4.3

BORROWINGS BY CONSOLIDATED AGENT CROWN CORPORATIONS

(in thousands of dollars)

	Balance April 1/2010	Borrowings and other credits	Repayments and other charges	Balance March 31/2011
Canadian Broadcasting Corporation		318,879		318,879
Canadian Commercial Corporation	12,935	7,032	13,443	6,524
Total	12,935	325,911	13,443	325,403

Contingent Liabilities of Consolidated Crown Corporations and Other Entities

Table 4.4 summarizes the contingent liabilities of the consolidated Crown corporations and other entities. A contingent liability is defined as a potential liability which may become an actual liability when one or more future events occur or fail to occur.

TABLE 4.4

CONTINGENT LIABILITIES OF CONSOLIDATED CROWN CORPORATIONS AND OTHER ENTITIES

(in thousands of dollars)

	March 31, 2011
Agent Crown corporations	
Canadian Broadcasting Corporation—Financial guarantee	187,800
Defence Construction (1951) Limited—Claims and pending and threatened litigation	7,861
National Capital Commission—	
Remediation of contaminated sites	494,889
Claims and pending and threatened litigation	2,491
Non-agent Crown corporations	
Marine Atlantic Inc.—Letters of credit	35,622
Total	728,663

Financial Assistance under Budgetary Appropriations to Consolidated Crown Corporations

Table 4.5 summarizes financial assistance under budgetary appropriations for both consolidated agent and non-agent Crown corporations. It should be read in conjunction with Table 4.2. The purpose for which payments have been made under budgetary appropriations is segregated between: (a) amounts approved through an operating expenditures vote and (b) amounts approved through a capital expenditures vote.

All amounts reported represent charges to appropriations or authorities approved by Parliament.

Differences in figures reported in Table 4.2 and those reported in Table 4.5 result from the use of different accounting policies and from items in transit.

Payments to other entities are recorded as transfer payments and are disclosed in Volume II.

TABLE 4.5

FINANCIAL ASSISTANCE UNDER BUDGETARY APPROPRIATIONS TO CONSOLIDATED CROWN CORPORATIONS FOR THE YEAR ENDED MARCH 31, 2011

(in thousands of dollars)

	Operating expenditures vote	Capital expenditures vote	Financial assistance under budgetary appropriations ⁽¹⁾
Agent Crown corporations			
Atomic Energy of Canada Limited ⁽²⁾	771,452		771,452
Canada Mortgage and Housing Corporation ⁽³⁾	2,963,436		2,963,436
Canadian Air Transport Security Authority	573,146		573,146
Canadian Broadcasting Corporation	1,035,581	101,564	1,137,145
Canadian Commercial Corporation	15,482		15,482
Canadian Dairy Commission	4,147		4,147
Canadian Museum for Human Rights	56,073		56,073
Canadian Museum of Civilization	71,218		71,218
Canadian Museum of Immigration at Pier 21	4,576		4,576
Canadian Museum of Nature	33,282		33,282
Canadian Tourism Commission	108,565		108,565
Enterprise Cape Breton Corporation	83,070		83,070
Federal Bridge Corporation Limited, The	90,416		90,416
National Capital Commission	83,467	74,848	158,315
National Gallery of Canada	43,102	8,000	51,102
National Museum of Science and Technology	35,371		35,371
Old Port of Montreal Corporation Inc.	28,987		28,987
Telefilm Canada	103,953		103,953
Total—Agent Crown corporations	6,105,324	184,412	6,289,736
Non-agent Crown corporations			
Canada Council for the Arts	181,638		181,638
First Nations Statistical Institute	2,615		2,615
International Development Research Centre	195,917		195,917
Marine Atlantic Inc.	210,927		210,927
National Arts Centre Corporation	36,131		36,131
PPP Canada Inc.	253,500		253,500
Standards Council of Canada	7,789		7,789
VIA Rail Canada Inc.	527,200		527,200
Total—Non-agent Crown corporations	1,415,717		1,415,717
Total	7,521,041	184,412	7,705,453

(1) Excludes grants and contributions paid to agent and non-agent consolidated Crown corporations where they qualify as members of a general class of recipients.

(2) The financial assistance under budgetary appropriations does not include an amount of \$125,804,000 received by Atomic Energy of Canada Limited for Decommissioning Funding. This amount has been presented as Other Revenues from Government, Crown corporations and other entities in Table 4.2.

(3) Includes budgetary appropriations for Government programs known as the "Minister's Account".

CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS

Consolidated specified purpose accounts are particular categories of revenues and expenses whereby legislation requires that revenues received for purposes specified in the legislation be credited to these accounts and that related payments be charged to the accounts. They are principally used where the activities are similar in nature to departmental activities and the transactions do not represent future liabilities to third parties but in essence constitute Government revenues and expenses.

The transactions of these accounts are reported with revenues and expenses, in order to provide a more comprehensive reporting of the Government's operating results.

Further, enabling legislation requires that the transactions in each of these accounts be accounted for separately. Table 4.6 presents a summary of the balances and transactions of these accounts, in the manner required by legislation. A narrative description is provided for accounts reported in Table 4.6. Such description follows the same presentation order as the respective table.

The financial statements of the Employment Insurance Operating Account, together with the Independent Auditor's Report thereon, are presented at the end of this section.

TABLE 4.6

CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS

	April 1/2010	Revenues and other credits		Expenses and other debits		March 31/2011
		External transactions	Internal transactions	External transactions	Internal transactions	
	\$	\$	\$	\$	\$	\$
Insurance accounts—						
Agriculture and Agri-Food—						
Crop Reinsurance Fund	439,741,092	37,124,850			27,620,000	449,245,942
Less: interest-bearing loans	387,614,751				27,620,000	359,994,751
	52,126,341	37,124,850				89,251,191
Agricultural Commodities Stabilization						
Accounts	646,565			55		646,510
	52,772,906	37,124,850		55		89,897,701
Finance—						
Investors' Indemnity						
Account	45,303					45,303
Health—						
Health Insurance Supplementary Account ..	28,386					28,386
Human Resources and Skills						
Development—						
Employment Insurance Operating Account,						
Table 4.7	(4,935,692,922)	17,558,874,241	1,788,914,294	20,090,442,391	1,719,047,743	(7,397,394,521)
Natural Resources—						
Canadian Nuclear Safety Commission—						
Nuclear Liability Reinsurance						
Account	2,240,491	281,435				2,521,926
Transport—						
Ship-Source						
Oil Pollution						
Fund	388,870,097	344	9,389,478	4,702,967	1,031,935	392,525,017
Total insurance accounts	(4,491,735,739)	17,596,280,870	1,798,303,772	20,095,145,413	1,720,079,678	(6,912,376,188)

TABLE 4.6

CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS—*Concluded*

	Revenues and other credits		Expenses and other debits		March 31/2011
	April 1/2010	External transactions	Internal transactions	External transactions	Internal transactions
		\$	\$	\$	\$
Other consolidated specified purpose accounts—					
Canadian Heritage—					
National Battlefields Commission—					
Trust Fund.....	721,979	7,500	4,610	1,171	732,918
Environment—					
Environmental Damages Fund.....	1,932,150	730,087	372,848	670,727	2,364,358
Parks Canada Agency—					
New Parks and Historic Sites Account.....	21,366,306	1,688,666		492,452	18,680,307
	23,298,456	2,418,753	372,848	1,163,179	21,044,665
Finance—					
Canadian Commercial Bank and Northland Bank Holdback Account.....	246,223,464				246,223,464
Fisheries and Oceans—					
Supplementary Fish Fines Account.....	1,345,999	174,835		428,490	1,092,344
Indian Affairs and Northern Development—					
Environmental Studies Research Fund.....	2,536,288		1,736,080		2,172,368
Natural Resources—					
Environmental Studies Research Fund.....	3,978,621	177,318		532,401	3,381,299
Public Works and Government Services—					
Seized Property Proceeds Account.....	59,979,013	28,674,810		53,650,063	35,003,760
Transport—					
Fines for the Transportation of Dangerous Goods.....	817,921	31,500			190,565
					658,856
Total other consolidated specified purpose accounts.....	338,901,741	31,484,716	2,113,538	55,775,304	6,415,017
					310,309,674
Endowment principal—					
Environment—					
Parks Canada Agency—					
Mackenzie King trust account.....	225,000				225,000
Health—					
Canadian Institutes of Health Research—					
Endowments for Health Research.....	140,267				140,267
Industry—					
National Research Council of Canada—					
H.L. Holmes Fund.....	4,514,973	115,660			4,630,633
Social Sciences and Humanities Research Council—					
Queen's Fellowship Fund.....	250,000				250,000
	4,764,973	115,660			4,880,633
Total endowment principal.....	5,130,240	115,660			5,245,900
Total.....	(4,147,703,758)	17,627,881,246	1,800,417,310	20,150,920,717	1,726,494,695
					(6,596,820,614)

Insurance Accounts

For the following Insurance Accounts, revenues and other credits from outside parties totalled \$18,158 million (\$16,894 million in 2010) while expenses and other debits to outside parties totalled \$20,127 million (\$21,824 million in 2010) and are reported as expenses in the Statement of Operations.

Revenues and other credits of \$1,437 million (\$1,892 million in 2010) and expenses and other debits of \$1,720 million (\$58,990 million in 2010) internal to the operations of the Government, have been eliminated in order to present transactions with outside parties.

Crop Reinsurance Fund

This Fund, continued in the accounts of Canada pursuant to subsection 13(1) of the *Farm Income Protection Act*, provides insurance to participating provinces for deficits they might incur in their agriculture insurance funds. The Crop Reinsurance Fund currently operates under the authority of the *Farm Income Protection Act*.

The revenues of the Fund come from a percentage of total premiums collected by provinces for the purpose of insurance of agricultural production. Both the amount of revenue collected and expenditures from the Crop Reinsurance Fund paid to provinces are subject to the terms of reinsurance agreements. When there are insufficient revenues in the Crop Reinsurance Fund to make payments, the Minister of Finance may authorize an advance of additional funds to cover these obligations. These advances are recovered from future revenues. Currently, the interest rate earned on surpluses in the Crop Reinsurance Fund and the interest rate charged to advances to the Fund have been set by the Department of Finance at zero percent.

Agricultural Commodities Stabilization Accounts

The purpose of these accounts was to reduce income loss to producers from market risks through stabilizing prices. Premiums were shared equally by the Government of Canada, the governments of participating provinces and participating producers.

These accounts are continued in the accounts of Canada pursuant to subsection 16(2) of the *Farm Income Protection Act*. Current activities are limited to collection of accounts receivable. The *Agricultural Stabilization Act*, under which the commodity accounts formerly operated, has been repealed and replaced by the *Farm Income Protection Act* effective April 1, 1991.

Investors' Indemnity Account

Section 57 of the *Financial Administration Act* provides for this account, and for the crediting thereto of the sum of \$25,000, such further amounts as are appropriated by Parliament for the purpose of this section, and any recovery of losses referred to in section 58 of the Act. This sum was increased to \$50,000 by Treasury Board Submission No. 817667 dated December 12, 1991.

Section 58 of the Act states that the Minister may, in accordance with and subject to regulations, pay out of the account, any losses sustained by subscribers for Government securities, who have paid all or part of the purchase price but have not received the security or repayment of the amount so paid, and losses sustained by any person in the redemption of securities.

Health Insurance Supplementary Account

This account was established pursuant to Vote L16b, *Appropriation Act No. 2, 1973*, to record payments in respect of persons who, through no fault of their own, have lost or been unable to obtain coverage for the insured health services under the *Canada Health Act*, and in accordance with the Federal-Provincial Agreement on Eligibility and Portability. Contributions are made by all provinces to the account in proportion to population and are matched by the Federal Government.

Employment Insurance Operating Account

The *Employment Insurance Act* provides for a compulsory contributory employment insurance program applicable to all employees and employers, with few exceptions.

The Act authorizes that an account be established in the accounts of Canada to be known as the "Employment Insurance Operating Account".

The Act provides that the following be credited to the Account: (a) premiums, penalties and interest; (b) refunds of overpayments of benefits and support measures under Part II of the Act; (c) repayments of overpayments made by the Commission under the Labour Market Development Agreements; (d) amounts for services rendered to other Government departments or agencies, or to the public; and, (e) amounts provided for any other purposes related to employment insurance and authorized by an appropriation administered by the Canada Employment Insurance Commission.

The Act also provides that the following be charged to the Account: (a) benefits, support measures and financial assistance provided under Part II of the Act; (b) contributions to provinces under the Labour Market Development Agreements; and, (c) costs of administering the Act including administration costs transferred to provinces and costs to the Canada Employment Insurance Financing Board.

Employee premium rate for each \$100 of insurable earnings was \$1.73 from January 1, 2010 to December 31, 2010 for employees without a Provincial Parental Insurance Plan and \$1.36 for the others. From January 1, 2011 to March 31, 2011, the rate was \$1.78 for employees without a Provincial Parental Insurance Plan and \$1.41 for the others.

Table 4.7 presents a statement of the transactions in the Employment Insurance Operating Account.

TABLE 4.7

TRANSACTIONS IN THE EMPLOYMENT INSURANCE OPERATING ACCOUNT

(in millions of dollars)

	2010-2011	2009-2010
REVENUE		
Premiums—		
Employers and employees ⁽¹⁾	17,862	17,121
Penalties and interest revenue	58	56
	17,920	17,177
EXPENSES		
Benefits	17,401	19,253
Transfers to the provinces—		
Part II	2,449	2,333
Administration costs	1,715	1,849
Administration cost		
transferred to provinces	202	184
Interest reversed		94
Bad debts	42	50
	21,809	23,763
Net change before funding		
from the Government of Canada	(3,889)	(6,586)
FUNDING FROM THE GOVERNMENT OF CANADA		
Benefit enhancement measures—		
Budget 2009	1,428	1,522
Net change	(2,461)	(5,064)
Balance at beginning of year	(4,936)	128
Balance at end of year	(7,397)	(4,936)

⁽¹⁾ The difference between premium revenue presented here and the amount presented in the Government of Canada financial statements is due to the elimination on consolidation of premiums incurred by the Government of Canada, for an amount of \$361 million (\$360 million in 2010).

Nuclear Liability Reinsurance Account

This account was established pursuant to sections 16 and 17 of the *Nuclear Liability Act*, to record premiums and to provide for payment of claims arising from accidents at an insured facility.

Ship-Source Oil Pollution Fund

This account was established pursuant to subsection 2001, c.6 of the *Marine Liability Act* (previously the *Canada Shipping Act*), to record levy tonnage payments for oil carried by ships in Canadian waters. Maritime pollution claims, the fee of the Fund Administrator, and related oil pollution control expenses, are to be financed out of the Fund.

Other Consolidated Specified Purpose Accounts

For the following Other Specified Purpose Accounts, revenues and other credits from outside parties of \$31 million (\$34 million in 2010) are reported while expenses and other debits to outside parties of \$56 million (\$14 million in 2010) are reported in the Statement of Operations.

Revenues and other credits of \$2 million (\$3 million in 2010), and expenses and other debits of \$6 million (\$1 million in 2010) internal to the operations of the Government, have been eliminated in order to present transactions with outside parties.

Trust Fund

This account was established at the creation of the National Battlefields Commission for the purpose of acquiring various properties for the development of the park. The funds are received by way of private contributions, from municipal corporations, provincial governments and others, and deposited for the purposes of the Commission, as prescribed for in its incorporation Act. Following the land acquisitions of the Commission, funds remained in the account and increased over a period of years as a result of interest earned, while the Commission was listed in Schedule C of the *Financial Administration Act*, prior to September 1, 1984.

Environmental Damages Fund

This account was established for the management of court orders/awards or other financial compensation to Environment Canada for damages to the environment.

New Parks and Historic Sites Account

This account was established pursuant to the *Parks Canada Agency Act* to record payments to be used to acquire lands or property required to establish any national park, national historic site or other protected heritage area that has not yet attained full operation status, and to make any related contributions.

Canadian Commercial Bank and Northland Bank Holdback Account

This account was established to record the amount held from the recovery of monies received from the winding up of Canadian Commercial Bank and Northland Bank.

During the fiscal year, no claims have been received for potential payments from the holdback.

Supplementary Fish Fines Account

The account was established to record the deposit of funds received from persons declared guilty of offences under the *Fisheries Act*, and fined by courts under paragraph 79(2) (f) of the Act.

Environmental Studies Research Fund—Indian Affairs and Northern Development

This account was established pursuant to subsection 76(1) of the *Canada Petroleum Resources Act*. The purpose of the Fund is to finance environmental and social studies pertaining to the manner in which, and the terms and conditions under which, exploration development and production activities on frontier land, authorized under this Act or any other Act of Parliament, should be conducted.

Environmental Studies Research Fund—Natural Resources

This account was established pursuant to subsection 76(1) of the *Canada Petroleum Resources Act*. The purpose of the Fund is to finance environmental and social studies pertaining to the manner in which, and the terms and conditions under which, exploration development and production activities on frontier land, authorized under this Act or any other Act of Parliament, should be conducted.

Seized Property Proceeds Account

This account was established, pursuant to section 13 of the *Seized Property Management Act*, to record the net proceeds received from the disposition of seized and forfeited properties to Her Majesty or fines imposed and also funds received from the government of foreign states pursuant to agreements for the purpose of the Act. The Act also provides that the following be charged to the Account: operating expenses incurred in carrying out the purpose of the Act, amounts paid as a result of claims and repayments of advances from the Minister of Finance, interest on drawdown from Seized Property Working Capital Account and distribution of the proceeds to the relevant jurisdictions and the Consolidated Revenue Fund.

Fines for the Transportation of Dangerous Goods

This account was established, pursuant to the *Transportation of Dangerous Goods Act 1992* and related regulations, to record fines levied by courts.

Endowment Principal

For the following Endowment Principal Accounts, revenues and other credits from outside parties of \$116,000 (\$96,000 in 2010) are reported in the Statement of Operations and Accumulated Deficit.

Mackenzie King trust account

The late The Right Hon W L Mackenzie King bequeathed Laurier House, Ottawa, and the sum of \$225,000, to the Government of Canada. The amount of \$225,000 was credited to the account and earns interest, in accordance with the terms of section 3 of the *Laurier House Act*. The interest is to be used to assist in the maintenance of the Laurier House, which is to be preserved as a place of historic interest, and also to provide accommodation for study and research.

Endowments for Health Research

This account was established by section 29 of the *Canadian Institutes of Health Research Act* to record various endowments received from donors for the purpose of health research. The interest received is used for the payment of research grants.

H.L. Holmes Fund

This account was established, pursuant to paragraph 5(1)(f) of the *National Research Council Act*, to record the residue of the estate of H.L. Holmes. Up to two thirds of the yearly net income from the fund shall be used to finance the H.L. Holmes Award on an annual basis. These awards will provide the opportunity to post-doctoral students to study at world famous graduate schools or research institutes under outstanding research persons.

Queen's Fellowship Fund

This fund is an endowment of \$250,000 that was established by Vote 45a, *Appropriation Act No. 5, 1973-74*. The interest earned is used for the payment of fellowships to graduate students in certain fields of Canadian studies.

SUPPLEMENTARY STATEMENT

Employment Insurance Operating Account

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The financial statements of the Employment Insurance Operating Account have been prepared in accordance with Canadian public sector accounting standards, by the management of the Canada Employment Insurance Commission.

Management is responsible for the integrity and objectivity of the information in the financial statements, including the amounts which must, of necessity, be based on best estimates and judgement. The significant accounting policies are identified in Note 2 to the financial statements.

In support of its responsibility, management has developed and maintains books of account, financial and management controls, information systems and management practices. These are designed to provide reasonable assurance as to the reliability of the financial information, and to ensure that the transactions are in accordance with the *Employment Insurance Act* and regulations, as well as the *Financial Administration Act* and regulations.

The Employment Insurance Operating Account's external auditor, the Auditor General of Canada, conducts an independent audit of the financial statements in accordance with Canadian generally accepted auditing standards and provides a report to the Minister of Human Resources and Skills Development.

The financial statements of the Employment Insurance Operating Account are an integral part of the *Public Accounts of Canada*, which are tabled in Parliament and referred to the Standing Committee on Public Accounts for examination purposes.

IAN SHUGART
*Chairperson of the Canada
Employment Insurance Commission*

ALFRED TSANG, CMA
*Chief Financial Officer
Human Resources and Skills
Development Canada*

Gatineau, Canada
August 31, 2011

Employment Insurance Operating Account

—Continued

INDEPENDENT AUDITOR'S REPORT

TO THE MINISTER OF HUMAN RESOURCES AND
SKILLS DEVELOPMENT

I have audited the accompanying financial statements of the Employment Insurance Operating Account, which comprise the statement of financial position as at 31 March 2011, and the statement of operations and accumulated deficit, statement of change in net debt and statement of cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Employment Insurance Operating Account as at 31 March 2011, and the results of its operations, changes in its net debt, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

John Wiersema, FCA
Interim Auditor General of Canada

31 August 2011
Ottawa, Canada

Employment Insurance Operating Account *—Continued*

STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31
(in thousands of dollars)

	2011	2010
Financial assets		
Premiums receivable	1,241,951	1,313,958
Due from claimants (Note 3)	600,641	567,335
Amounts receivable (Note 4)	173,929	1,647,553
	2,016,521	3,528,846
Liabilities		
Balance with Receiver General for Canada	8,711,867	7,770,119
Unredeemed warrants (Note 5)	100,515	99,067
Benefits payable	561,355	537,912
Amounts payable (Note 6)	40,201	57,539
	9,413,938	8,464,637
Net debt	(7,397,417)	(4,935,791)
Non-financial assets		
Advances—Employment benefits and support measures	22	83
Accumulated deficit	(7,397,395)	(4,935,708)

Contingent liabilities (Note 14)

The accompanying notes and schedules are an integral part of these financial statements.

Approved by:

IAN SHUGART
*Chairperson of the Canada
Employment Insurance Commission*

ALFRED TSANG, CMA
*Chief Financial Officer
Human Resources and Skills
Development Canada*

Employment Insurance Operating Account

—Continued

STATEMENT OF OPERATIONS AND ACCUMULATED DEFICIT

FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2011	2011	2010
	Budget (Note 8)	Actual	Actual
Revenues			
Premiums (Note 9)	18,167,000	17,861,609	17,120,839
Penalties (Note 3)	71,000	45,938	41,719
Interest on overdue accounts receivable (Note 3)		11,130	12,875
	18,238,000	17,918,677	17,175,433
Expenses			
Benefits and support measures (Note 11 and Schedule I)	22,376,000	19,850,296	21,585,593
Administration costs (Note 12)	2,004,000	1,916,129	2,031,411
Other			93,980
Bad debts	42,000	41,854	49,983
	24,422,000	21,808,279	23,760,967
Net deficit for the year before funding from the Government of Canada	(6,184,000)	(3,889,602)	(6,585,534)
Funding from the Government of Canada			
Benefit enhancement measures—Budget 2009 (Note 10)	1,450,000	1,427,915	1,522,014
Net deficit for the year	(4,734,000)	(2,461,687)	(5,063,520)
Accumulated (deficit) surplus at the beginning of the year	(4,935,708)	(4,935,708)	127,812
Accumulated deficit at the end of the year	(9,669,708)	(7,397,395)	(4,935,708)

The accompanying notes and schedules are an integral part of these financial statements.

STATEMENT OF CHANGE IN NET DEBT

FOR THE YEAR ENDED MARCH 31

(in thousands of dollars)

	2011	2011	2010
	Budget (Note 8)	Actual	Actual
Net deficit for the year	(4,734,000)	(2,461,687)	(5,063,520)
Change due to advances—Employment benefits and support measures		61	2,905
Increase in net debt	(4,734,000)	(2,461,626)	(5,060,615)
Net (debt) financial assets at beginning of year	(4,935,791)	(4,935,791)	124,824
Net debt at end of year	(9,669,791)	(7,397,417)	(4,935,791)

The accompanying notes and schedules are an integral part of these financial statements.

Employment Insurance Operating Account *—Continued*

STATEMENT OF CASH FLOW
 FOR THE YEAR ENDED MARCH 31
 (in thousands of dollars)

	2011	2010
Operating activities		
Cash receipts:		
Premiums.....	17,933,616	17,069,638
Recoveries of benefit overpayments and penalties.....	334,944	346,457
Benefit repayments received from higher income claimants	199,894	165,950
Funding from the Government of Canada—		
Benefit enhancement measures—Budget 2009	2,900,000	
	21,368,454	17,582,045
Cash payments:		
Benefits and support measures	(20,379,575)	(22,230,430)
Administration costs	(1,932,075)	(2,019,921)
	(22,311,650)	(24,250,351)
Net decrease in cash and cash equivalents	(943,196)	(6,668,306)
Cash and cash equivalents		
Beginning of year	(7,869,186)	(1,200,880)
End of year	(8,812,382)	(7,869,186)
Cash and cash equivalents at the end of the year are represented by		
Balance with Receiver General for Canada	(8,711,867)	(7,770,119)
Unredeemed warrants	(100,515)	(99,067)
	(8,812,382)	(7,869,186)

The accompanying notes and schedules are an integral part of these financial statements.

Employment Insurance Operating Account —Continued

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2011

1. Authority, objective and responsibilities

The Canada Employment Insurance Commission (the Commission), a departmental corporation named in Schedule II to the *Financial Administration Act*, administers the *Employment Insurance Act* (the Act). The Commission is co-managed by the Government, workers and employers. The objective of the Act is to provide short-term financial relief and other assistance to eligible workers. The financial transactions relating to this objective are reported through the Employment Insurance Operating Account.

The Employment Insurance Operating Account (the Account) was established in the accounts of Canada by the Act. All amounts received under the Act are deposited in the Consolidated Revenue Fund and credited to the Account. The benefits and the costs of administration of the Act are paid out of the Consolidated Revenue Fund and charged to the Account.

The Minister of National Revenue is responsible for collecting premiums from employers and employees, and for administering and enforcing the provisions of the Act relating to benefit repayments receivable from higher income claimants.

The Act authorizes the Government of Canada to enter into Labour Market Development Agreements with each province and territory on the design and delivery of the active employment benefits and support measures contained in the Act. During 2009-2010, all the remaining provinces and territories (Nova Scotia, Prince Edward Island, Newfoundland-and-Labrador and Yukon) which were still under a co-management agreement have implemented agreements with full responsibility to the provinces and territories for delivering the active employment benefits and support measures.

The Act also authorizes the Government of Canada to enter into a premium reduction agreement with a province, to allow for a regulatory scheme to make the necessary adjustments and modifications to the Act. This is required to harmonize it with a provincial law that has the effect of reducing or eliminating the special benefits payable under the Act.

Canada Employment Insurance Financing Board

The Canada Employment Insurance Financing Board (the Board) is a Crown corporation established by the *Canada Employment Insurance Financing Board Act* in June 2008. The Board reports to Parliament through the Minister of Human Resources and Skills Development. The Board became operational during the fiscal year 2009-2010.

The Board was created to improve the governance and management of Employment Insurance financing. Starting in 2011, the Board has been responsible for setting the Employment Insurance premium rate based on a new rate-setting mechanism. This mechanism is designed to ensure that Employment Insurance revenues and expenditures break even over time. The information provided in Schedule II for calendar year 2010, prepared in accordance with Canadian public sector accounting standards, will be used by the Board in establishing the premium rate. The Board is also responsible for maintaining a reserve and to manage any amounts paid to it under the *Employment Insurance Act* for future Employment Insurance purposes. The Board is also required to invest its financial assets with a view to meeting its financial obligations.

Human Resources and Skills Development Canada continues to have policy responsibility for Employment Insurance benefits as well as responsibility for program delivery to ensure that the Employment Insurance program is responsive to the needs of Canadians and that it is delivered efficiently and effectively.

2. Significant accounting policies

The Account is a component of the Government of Canada reporting entity. In this context, its operations are consolidated with those of the Government and are presented in the financial statements of the Government of Canada. The financial statements of the Account are also presented in Volume I of the *Public Accounts of Canada*.

(a) Basis of accounting

The financial statements are prepared in accordance with Canadian public sector accounting standards.

(b) Revenue—Premiums

Premiums are recognized as revenue in the period in which they are earned. Premiums earned in the period are measured from amounts assessed by the Canada Revenue Agency (CRA) and from estimates of amounts not assessed based on cash received. Premium revenue also includes adjustments between actual and estimated premiums of previous years.

(c) Funding from the Government of Canada—Benefit enhancement measures

The funding associated with the benefit enhancement measures included in the Budget 2009 is recognized in the period in which the benefit expenditures are incurred.

Employment Insurance Operating Account —Continued

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2011—Continued

(d) Expenses—Benefits and support measures

Income benefits (or benefits under Part I of the Act) provide temporary income support to claimants, including self-employed fishers, while they look for work. This includes work-sharing agreements for temporary work shortages. It also includes special benefits such as maternity, parental, sickness and compassionate care benefits. Income benefits represent the amounts paid and payable to claimants for the period relating to the financial year, less benefit overpayments established by the Commission during the year.

Employment benefits and support measures (or benefits under Part II of the Act) provide financial assistance, namely contributions, to eligible persons to help them re-integrate into the labour market and to third parties to help them provide employment assistance services to unemployed workers and employed persons if they are facing a loss of their employment. These expenses include the direct costs of financial and employment assistance programs and related measures provided to eligible persons and third parties. Contributions are recognized in the year in which the recipient has met the eligibility criteria or fulfilled the terms of a contractual transfer agreement. Overpayments established during the year are deducted from these expenses. Part II expenses also include the transfer payments to the provinces and territories under the Labour Market Development Agreements.

Claimants with higher income levels than those stated in the Act have to repay benefits received. Estimated benefit repayments received or receivable from those claimants are deducted from benefits and support measures.

(e) Administration costs

The administration costs of the Act are based on a formula allocating the expenses between the Department of Human Resources and Skills Development and the Account. The expense allocation formula takes into consideration the source of funding, from the Account or from the Consolidated Revenue Fund. In addition, the administration costs incurred by the provinces and the territories to administer the Labour Market Development Agreements are included in the administration costs for the year based on provisions in the agreements.

(f) Cash and cash equivalents

Cash and cash equivalents consist of the balance with Receiver General for Canada and unredeemed warrants.

(g) Advances—Employment benefits and support measures

Advances for employment benefits and support measures are recorded as a non-financial asset on the statement of financial position and are charged to expenses upon utilization.

(h) Measurement uncertainty

The preparation of financial statements in accordance with Canadian public sector accounting standards requires that management makes estimates and assumptions that affect the reported amounts of assets and liabilities as at the date of the financial statements and revenue and expenses during the reporting period. The most significant estimates are related to premiums, administration costs, benefit repayments, allowance for doubtful accounts, benefit enhancement measures relating to work-sharing and the amounts presented in Schedule II. Actual results could differ significantly from these estimates.

(i) Canada Employment Insurance Financing Board

The financial statements of the Employment Insurance Operating Account do not include the operations of the Canada Employment Insurance Financing Board. However, as per section 77(1) of the *Employment Insurance Act*, the costs to the Board of administering the *Canada Employment Insurance Financing Board Act* are paid out of the Consolidated Revenue Fund and charged to the Account. These charges are included in the administration costs of the Account.

3. Due from claimants

	2011	2010
	(in thousands of dollars)	
Benefit overpayments		
receivable.....	527,596	503,357
Amount of penalties		
receivable.....	141,542	140,128
	669,138	643,485
Less: allowance for doubtful		
accounts.....	371,626	359,109
	297,512	284,376
Estimated benefit repayments		
receivable from higher		
income claimants	303,129	282,959
	600,641	567,335

The Commission detects overpayments on claims processed during the current and preceding years. These overpayments are accounted for by reducing the benefit expenses during the year in which they are established. During the year, overpayments totalling \$333 million were established (\$340 million in 2009-2010). Interest charges

Employment Insurance Operating Account

—Continued

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2011—Continued

on overpayments totalled \$8 million (\$9 million in 2009-2010).

The Commission may impose penalties on a claimant or an employer when it becomes aware that information they have provided is false or misleading. The Act sets the maximum amounts that may be imposed in these cases. During the year, the Commission imposed penalties totalling \$46 million (\$42 million in 2009-2010). Interest charges on penalties totalled \$3 million (\$3 million in 2009-2010).

During 2010-2011, the Commission recovered \$298 million (\$307 million in 2009-2010) of benefit overpayments and \$37 million (\$39 million in 2009-2010) of penalties. Uncollectible benefit overpayments and penalties written off during the year amounted to \$29 million (\$50 million in 2009-2010).

The Commission establishes an allowance for doubtful accounts by aging the balance of the accounts receivable outstanding and by applying varying percentages based on past recovery experience to the aging categories so determined.

In accordance with Treasury Board regulations, the Account charges interest on outstanding employment insurance debts caused through misrepresentation.

4. Amounts receivable

	2011	2010
	(in thousands of dollars)	
From Canada		
Benefit enhancement measures—Budget 2009 (Note 10)	173,929	1,646,014
Amounts to be recovered related to Labour Market Development Agreements		1,539
	<u>173,929</u>	<u>1,647,553</u>

5. Warrants

All amounts paid as or on account of benefits under the Act are paid by special warrants drawn on the Receiver General and issued by the Commission by electronic means or bearing the printed signature of the Chairperson and Vice-Chairperson of the Commission. The amount of unredeemed warrants reported in the statement of financial position, represents the warrants issued that are still outstanding at the end of the fiscal year.

6. Amounts payable

	2011	2010
	(in thousands of dollars)	
To Canada		
Administration costs	24,711	46,782
Tax deductions from warrants	5,597	5,503
Recoupments from warrants	1,752	1,858
Amounts payable related to Labour Market Development Agreements	3,256	
	<u>35,316</u>	<u>54,143</u>
To provinces		
Recoupments from warrants	1,365	1,304
Quebec tax deductions from warrants	984	886
Amounts payable related to Labour Market Development Agreements	2,536	1,206
	<u>4,885</u>	<u>3,396</u>
	<u>40,201</u>	<u>57,539</u>

7. Financial instruments

Fair value

The fair values of the balance with Receiver General for Canada, premiums receivable, due from claimants, amounts receivable, unredeemed warrants, benefits payable and amounts payable are considered by management to be comparable to their carrying values due to their short term to maturity. All of these financial instruments arose in the normal course of business.

8. Comparison of results against budget

The budget amounts included in the Statement of Operations and Accumulated Deficit and the Statement of Change in Net Debt are derived from the amounts that were originally budgeted in the Human Resources and Skills Development Canada Report on Plans and Priorities for 2010-2011, tabled in Parliament in March 2010.

9. Premiums

Premiums for the fiscal year are measured by the Canada Revenue Agency (CRA) based on amounts assessed and reassessed at the time of preparation of its financial statements and an estimate of premiums earned in the period but not yet assessed or reassessed. The estimate of premiums earned but not yet assessed or reassessed is based on cash amounts received at the time of preparation of the financial statements that relate to the fiscal year.

Employment Insurance Operating Account

—Continued

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2011—Continued

Actual premiums may differ from these estimates. Actual premium revenue for calendar years 2010 and 2011 will only be known once the CRA has processed all employer declarations of premiums for these years. An adjustment for the difference between actual and estimated premiums will be recorded in the fiscal year in which the actual assessment or reassessment results are known.

Employers with qualified wage loss insurance plans are entitled to premium reductions. They are required to share this reduction with their employees. For the calendar year 2010, the total amount of reductions is estimated at \$863 million (\$817 million in 2009). Actual reductions for the calendar year 2009 were \$839 million (\$809 million in 2008). Employees insured under a qualified wage loss insurance plan are entitled to allowances because of illness, injury, pregnancy or child care, depending on the plan. These allowances have the effect of reducing the special benefits payable by the Account to the insured persons.

The premium rate for the calendar year 2009 was set by the Commission pursuant to section 66(1) of the Act. In setting the rates, the Commission relied on the principle that the premium rate should generate just enough premium revenue to cover the payments, including administration costs, to be made during that year based on forecast values of economic variables provided by the Minister of Finance, and in doing so, took into account the report of the chief actuary to the Commission and any public input. For the calendar year 2010, the premium rate was set by the Government as per section 66(4) of the Act. For the calendar year 2011, the premium rate was set by the Canada Employment Insurance Financing Board under section 66 of the *Employment Insurance Act*. Pursuant to section 66(8) of the Act, the Governor in Council, considering that it was in the public interest to do so, on the recommendation of the Minister of Human Resources and Skills Development and the Minister of Finance, changed the maximum percentage referred to in section 66(7) of the Act by which the premium rate may be increased or decreased from one year to the next. For 2011, the premium rate could not be increased by more than 0.05 percent.

For the following calendar years, premium rates for each \$100 of insurable earnings were set at:

	2011	2010	2009
	(in dollars)		
Residents of provinces without a Provincial Plan			
For employees	1.78	1.73	1.73
For employers (calculated at 1.4 times the employee rate)	2.49	2.42	2.42
Residents of provinces with a Provincial Plan			
For employees	1.41	1.36	1.38
For employers (calculated at 1.4 times the employee rate)	1.97	1.90	1.93

The annual maximum insurable earnings for 2011 is \$44,200 (\$43,200 in 2010 and \$42,300 in 2009).

10. Benefit enhancement measures—Budget 2009

	2011	2010
	(in thousands of dollars)	
Increase in regular benefits duration—		
Extra five weeks	796,053	795,769
Employment Insurance Training Programs—		
Labour Market Development Agreements increased funding	500,000	500,000
Work-sharing	48,967	211,238
New measures for long-tenured workers—		
Career transition assistance	82,895	15,007
	1,427,915	1,522,014

The Budget 2009 included various temporary measures to support Canadian workers affected by the global economic downturn. The increase in the Regular Benefits Duration measure was implemented in March 2009. The other types of measures were implemented and began being paid to eligible claimants in 2009-2010. The cost of these enhancement measures is not funded from the Account. Pursuant to section 73.1 of the Act, an amount of \$2.9 billion has been recovered from the Government of Canada in August 2010.

Employment Insurance Operating Account

—Continued

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2011—Concluded

11. Estimated overpayments and underpayments of benefits

Given the large number of claimants to be monitored and the need for prompt service, the Commission applies a selective approach of control procedures. Therefore, the verification of claims is mainly done after claimants have begun to receive benefits.

In order to measure the effectiveness of the benefit payment process, the Commission has a program in place which estimates, through statistical extrapolation, the most likely value of incorrect benefit payouts. For benefits paid during the twelve months ended March 31, 2011, these undetected overpayments and underpayments are estimated to be \$850 million and \$219 million respectively (\$520 million and \$250 million for the twelve months ended March 31, 2010). These estimates are used by the Commission to assess the quality of decisions and the need, if any, to improve its systems and practices of processing claims.

The overpayments established during the year, as indicated in Note 3, are not directly linked to the above noted estimated overpayments and underpayments of benefits for the same period.

12. Administration costs

	2011	2010
	(in thousands of dollars)	
Personnel related costs	1,101,290	1,177,965
Operations and maintenance	285,824	350,716
Administration costs		
incurred by provinces		
and territories under		
the Labour Market		
Development Agreements	203,240	184,533
Canada Revenue Agency		
administrative costs	195,713	190,966
Accommodation		
and rental costs	136,221	133,832
Canada Employment Insurance		
Financing Board	1,649	277
	1,923,937	2,038,289
Deduct: recovery of costs for		
maintaining the social		
insurance number registry		
and issuing replacement		
cards	(7,808)	(6,878)
	1,916,129	2,031,411

13. Related party transactions

The Account is a component of the Government of Canada reporting entity and is therefore related to all departments, agencies and Crown corporations. The Account enters into transactions with these entities in the normal course of operations under the same terms and conditions that apply to unrelated parties. The transactions are measured at the exchange amount.

Related party transactions disclosed in these financial statements include administration costs of \$136 million (\$134 million in 2009-2010) charged by Public Works and Government Services Canada for accommodation and rental costs, and \$196 million (\$191 million in 2009-2010) by the Canada Revenue Agency for collecting premiums from employers and employees and other related activities. These costs are charged to the Account based on memoranda of understanding with the Department of Human Resources and Skills Development.

Employment Insurance premiums include the employer's share of premiums paid by the federal government of \$361 million (\$360 million in 2009-2010).

14. Contingent liabilities

In the normal course of the operations of the Account, numerous appeals against or by the Commission are presently outstanding. The outcome of these appeals is not presently determinable. Any claims resulting from the resolution of these appeals will be accounted for as an expense in the period in which the claim will be determinable. However, in the opinion of management, the result of these appeals should not have a significant impact on the operations of the Account.

15. Subsequent event

Subsequent to March 31, 2011, two Quebec Unions filed a claim with the Quebec Superior Court against Her Majesty the Queen contesting the constitutional validity of certain provisions of the *Jobs and Economic Growth Act* enacted in 2010 relating to amendments to the *Employment Insurance Act*. The outcome of this claim is not determinable at this time.

16. Comparative information

Certain comparative figures have been reclassified to conform to the current's year presentation.

Employment Insurance Operating Account *—Continued*

SCHEDULE I—BENEFITS AND SUPPORT MEASURES **FOR THE YEAR ENDED MARCH 31** (in thousands of dollars)

	2011	2011	2010
	Budget (Note 8)	Actual	Actual
Part I—Income benefits			
Regular	15,330,000	12,958,942	14,529,226
Fishing	269,000	254,463	258,069
Work-sharing	180,000	107,941	300,486
	15,779,000	13,321,346	15,087,781
Special benefits			
Parental	2,221,000	2,148,233	2,134,187
Sickness	1,068,000	1,050,969	1,023,783
Maternity	949,000	910,823	915,184
Adoption		21,982	22,853
Compassionate care	10,000	10,910	9,857
Self-employment		696	
	4,248,000	4,143,613	4,105,864
	20,027,000	17,464,959	19,193,645
Part II—Employment benefits and support measures			
Employment benefits			
Skills development		(1,358)	59,943
Self-employment		(31)	4,651
Job creation partnerships		(27)	16,976
Targeted wage subsidies		(9)	3,496
Support measures			
Employment assistance		(81)	20,854
Labour market partnerships		153,029	154,730
Research and innovation		5,077	12,367
	175,000	156,600	273,017
Transfer payments to provinces and territories related to Labour Market Development Agreements	2,450,000	2,448,801	2,332,766
	2,625,000	2,605,401	2,605,783
Benefits and support measures	22,652,000	20,070,360	21,799,428
Less: benefit repayments received or receivable from higher income claimants	276,000	220,064	213,835
	22,376,000	19,850,296	21,585,593

Benefit rates—Income benefits

From January to December 2010, benefits paid represent the lesser of 55 percent of average insurable earnings or \$457 per week (\$447 per week in 2009). In January 2011, the maximum payment was increased to \$468 per week. The benefit rate can be increased to a maximum of the lesser of 80 percent of average insurable earnings or \$468 per week as of January 1st, 2011 (\$457 per week in 2010 and \$447 per week in 2009) for claimants who are in a low-income family with children.

Employment Insurance Operating Account *—Concluded*

SCHEDULE II—STATEMENT OF OPERATIONS AND ACCUMULATED DEFICIT
 FOR THE PERIOD OF JANUARY 1ST TO DECEMBER 31ST
 (in thousands of dollars)

	2010	2009
Revenues		
Premiums	17,395,131	16,909,899
Penalties and interest revenue	62,366	44,206
	17,457,497	16,954,105
Expenses		
Benefits and support measures	17,789,048	18,904,762
Transfer to provinces and territories related to Labour Market Development Agreements	2,410,711	2,080,782
Administration costs	1,671,326	1,788,622
Administration costs transferred to provinces and territories	196,634	180,962
Bad debts	43,886	44,283
	22,111,605	22,999,411
Net deficit for the period before funding from the Government of Canada	(4,654,108)	(6,045,306)
Funding from the Government of Canada		
Benefit enhancement measures—Budget 2009	1,581,538	1,190,286
Net deficit for the period	(3,072,570)	(4,855,020)
Accumulated deficit at the beginning of the period	(4,855,020)	
Accumulated deficit at the end of the period	(7,927,590)	(4,855,020)

SECTION 5

2010-2011

PUBLIC ACCOUNTS OF CANADA

Accounts Payable and Accrued Liabilities

CONTENTS

	<i>Page</i>
Other accounts payable and accrued liabilities.....	5.3
Taxes payable.....	5.11
Environmental liabilities	5.12
Interest and matured debt.....	5.13
Allowance for guarantees	5.14

ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

This section contains information on accounts reported on the Statement of Financial Position under "Accounts Payable and Accrued Liabilities". The establishment and operation of these accounts are authorized by Parliament in annual appropriation acts and other legislation. In many cases, these accounts represent accounts payable, accruals and allowances set up at year end under the authority granted to the President of the Treasury Board under the *Financial Administration Act*.

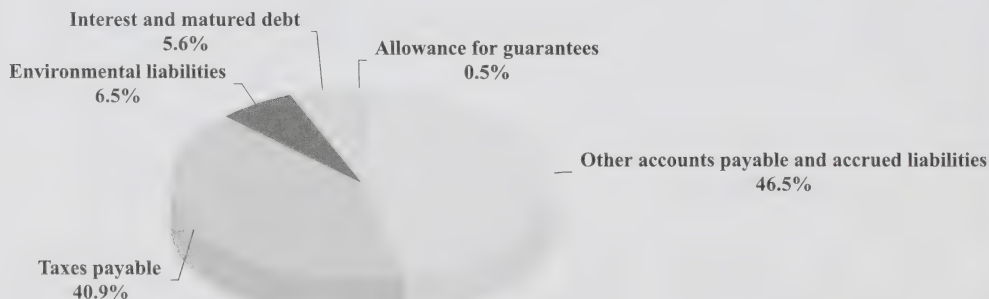
Table 5.1 presents the year-end balances of accounts payable and accrued liabilities by category. Chart 5A presents accounts payable and accrued liabilities by category at March 31.

Most tables in this section present the continuity of accounts, by showing the opening and closing balances. A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables.

TABLE 5.1
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	March 31/2011	March 31/2010
	\$	\$
Other accounts payable and accrued liabilities, Table 5.2	55,342,004,180	58,284,433,375
Taxes payable, Table 5.6	48,647,835,201	48,251,482,987
Environmental liabilities, Table 5.7	7,745,019,419	6,601,824,335
Interest and matured debt, Table 5.9	6,732,802,327	6,852,703,268
Allowance for guarantees	591,319,081	534,679,619
Total	119,058,980,208	120,525,123,584

CHART 5A
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES BY CATEGORY AT MARCH 31, 2011



Other Accounts Payable and Accrued Liabilities

Other accounts payable and accrued liabilities includes accounts payable, accrued salaries and benefits, notes payable to international organizations, the provincial, territorial and Aboriginal tax agreements account, miscellaneous payroll deductions, other accounts and deferred revenues.

Table 5.2 presents a summary of the balances for the accounts in this category of accounts payable and accrued liabilities.

TABLE 5.2
OTHER ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	March 31/2011	March 31/2010
	\$	\$
Accounts payable	38,373,750,653	41,004,171,119
Add: consolidation adjustment ⁽¹⁾	2,667,205,061	2,508,107,809
	<i>41,040,955,714</i>	<i>43,512,278,928</i>
Accrued salaries and benefits	2,049,563,074	1,997,223,061
Notes payable to international organizations, Table 5.3	413,184,396	418,098,181
Provincial, territorial and Aboriginal tax agreements account, Table 5.4	6,622,137,901	6,381,633,081
Miscellaneous payroll deductions	42,127,127	159,475,587
Other	661,752,908	703,029,605
Deferred revenues, Table 5.5	4,512,283,060	5,112,694,932
Total	55,342,004,180	58,284,433,375

⁽¹⁾ Additional information on the consolidated Crown corporations and other entities is provided in Section 4 of this volume.

Accounts payable

This account records amounts owing at year end pursuant to contractual arrangements, or for work performed, goods received, or services rendered, accrued amounts to be paid from appropriations and statutory authorities, and accrued financial obligations of consolidated Crown corporations and other entities.

Accrued salaries and benefits

This account records salaries and wages owing at year end, amounts owing for earned and unpaid annual vacation leave and compensation time, and other accrued amounts relating to unpaid or retro-active salaries.

Notes payable to international organizations

Share capital subscriptions, loans and advances are made to international organizations using cash and/or notes payable that are later presented for encashment according to terms of agreements. These demand notes are non-interest bearing and are non-negotiable. The subscriptions, loans and advances are recorded as assets and details are reported in Table 9.13 (Section 9 of this volume).

Table 5.3 presents the balances and transactions for the individual notes.

TABLE 5.3
NOTES PAYABLE TO INTERNATIONAL ORGANIZATIONS

	April 1/2010	Receipts and other credits		Payments and other charges		March 31/2011
		Note issuances	Revaluation ⁽¹⁾	Note encashment	Revaluation ⁽¹⁾	
	\$	\$	\$	\$	\$	\$
Finance—						
International Bank for Reconstruction and Development (World Bank)	24,361,800				1,108,008	23,253,792
International Development Association	384,280,000	384,280		384,280		384,280,000
Multilateral Investment Guarantee Agency	3,258,820				148,216	3,110,604
	411,900,620	384,280		384,280	1,256,224	410,644,396
Foreign Affairs and International Trade —						
Canadian International Development Agency—						
International financial institutions—						
African Development Fund		100,800,000		100,800,000		
Asian Development Bank		35,496,210		35,496,210		
Asian Development Fund		47,690,125		47,690,125		
Caribbean Development Bank—Special		17,585,000		17,585,000		
Global Environment Facility Trust Fund	6,197,561	56,750,439		60,408,000		2,540,000
Inter-American Development Bank—Fund for Special Operations		864,364		864,364		
International Fund for Agriculture Development		12,500,000		12,500,000		
Montreal Protocol Multilateral Fund		3,834,018		3,834,018		
Multilateral Investment Fund		6,316,667		6,316,667		
	6,197,561	281,836,823		285,494,384		2,540,000
Total	418,098,181	282,221,103		285,878,664	1,256,224	413,184,396

⁽¹⁾ Notes denominated in foreign currencies are translated into Canadian dollars at the year-end closing rate of exchange.

Provincial, territorial and Aboriginal tax agreements account

This account records taxes administered by the Government of Canada on behalf of provinces, territories, and Aboriginal governments, in accordance with agreements entered into by the Minister of Finance pursuant to the *Federal Provincial Fiscal Arrangements Act* and, in the case of First Nations Goods and Services Tax, pursuant to the *First Nations Goods and Services Tax Act*.

The Government of Canada, as represented by the Minister of Finance, has entered into agreements with all provinces and territories (except Quebec) to collect and administer individual income tax, and with all provinces and territories (except Quebec and Alberta) to collect and administer corporate tax, and to remit amounts standing in respect thereof in accordance with the agreements.

Agreements have also been entered into with certain Aboriginal governments, to collect individual income tax as well as First Nations Sales Tax levied on motive fuels, tobacco, and alcohol and First Nations Goods and Services Tax levied on the same range of goods and services as the federal Goods and Services Tax, and to make payments to the respective governments in accordance with the agreements.

This account also records transactions relating to agreements that the Government of Canada, as represented by the Minister of Finance, has entered into with the provinces of British Columbia, Ontario, New Brunswick, Nova Scotia and Newfoundland and Labrador regarding the harmonized sales tax, and payments made to the provinces in accordance with the agreements.

The *Public Accounts of Canada* reports information on an April to March fiscal year basis, while tax information is calculated on a calendar year basis. Transactions related to several tax years can occur during a given fiscal year. For example, during a given fiscal year, payments are made, based on estimates, in respect of two calendar years (April to December and January to March). During this period, it is also necessary to make payments or adjustments related to tax revenues, rebates and credits for previous calendar years. Table 5.4 presents the accumulated balances and the net position of the revenues and the payments made to the provinces and territories for personal and corporate taxes as well as for First Nations Sales Tax, First Nations Goods and Services Tax and Harmonized Sales Tax.

TABLE 5.4

PROVINCIAL, TERRITORIAL AND ABORIGINAL TAX AGREEMENTS ACCOUNT

	April 1/2010	Receipts and other credits	Payments and other charges	March 31/2011
	\$	\$	\$	\$
Total Personal Income Tax administered by Canada Revenue Agency	432,340,707	48,038,184,762		48,470,525,469
Less: payments to provinces and territories—				
Newfoundland and Labrador			962,268,978	962,268,978
Prince Edward Island			257,899,239	257,899,239
Nova Scotia			2,076,309,168	2,076,309,168
New Brunswick			1,250,323,412	1,250,323,412
Ontario			25,781,707,417	25,781,707,417
Manitoba			2,452,008,276	2,452,008,276
Saskatchewan			1,874,894,664	1,874,894,664
Alberta			7,458,626,002	7,458,626,002
British Columbia			5,844,472,001	5,844,472,001
Yukon			53,426,512	53,426,512
Northwest Territories			66,203,719	66,203,719
Nunavut			24,692,710	24,692,710
First Nations			12,905,058	12,905,058
			48,115,737,156	48,115,737,156
Total personal income tax on hand	432,340,707	48,038,184,762	48,115,737,156	354,788,313

TABLE 5.4

PROVINCIAL, TERRITORIAL AND ABORIGINAL TAX AGREEMENTS ACCOUNT—*Concluded*

	April 1/2010	Receipts and other credits	Payments and other charges	March 31/2011
	\$	\$	\$	\$
Total Corporate Income Tax administered by				
Canada Revenue Agency	5,508,914,281	12,810,324,454		18,319,238,735
Less: payments to provinces and territories—				
Newfoundland and Labrador			329,064,514	329,064,514
Prince Edward Island			32,384,058	32,384,058
Nova Scotia			462,846,475	462,846,475
New Brunswick			265,008,839	265,008,839
Ontario			8,111,115,598	8,111,115,598
Quebec			31,747,321	31,747,321
Manitoba			372,458,240	372,458,240
Saskatchewan			1,133,057,008	1,133,057,008
Alberta			23,976,434	23,976,434
British Columbia			1,684,174,901	1,684,174,901
Yukon			8,228,067	8,228,067
Northwest Territories			78,243,652	78,243,652
Nunavut			9,077,117	9,077,117
			12,541,382,224	12,541,382,224
Total corporate income tax on hand	5,508,914,281	12,810,324,454	12,541,382,224	5,777,856,511
Total Harmonized Sales Tax administered by				
Canada Revenue Agency	438,922,499	21,831,430,941		22,270,353,440
Less: payments to provinces and territories—				
Newfoundland and Labrador			783,995,447	783,995,447
Nova Scotia			1,687,429,428	1,687,429,428
New Brunswick			1,029,752,265	1,029,752,265
Ontario			13,811,504,053	13,811,504,053
British Columbia			4,468,177,768	4,468,177,768
			21,780,858,961	21,780,858,961
Total harmonized sales tax on hand	438,922,499	21,831,430,941	21,780,858,961	489,494,479
Total First Nations Sales Tax administered by				
Canada Revenue Agency	525,723	4,678,429		5,204,152
Less: payments to First Nations			5,205,554	5,205,554
Total First Nations Sales Tax on hand	525,723	4,678,429	5,205,554	(1,402)
Total First Nations Goods and Services				
Sales Tax administered by				
Canada Revenue Agency	929,871	8,919,684		9,849,555
Less: payments to First Nations			9,849,555	9,849,555
Total First Nations Goods and Services				
Sales Tax on hand	929,871	8,919,684	9,849,555	
Total	6,381,633,081	82,693,538,270	82,453,033,450	6,622,137,901

Miscellaneous payroll deductions

Deductions from the salaries and wages of certain employees are credited to this account pending transmittal to related outside organizations.

Other

Miscellaneous accounts payable and accrued liabilities such as provincial sales tax collected on sales are recorded in this account.

Deferred Revenues

This account records revenues received before the end of the current fiscal year for which the goods or services are to be delivered or rendered in a subsequent fiscal year. It includes licence fees received for which access to the radio spectrum is being provided in subsequent years and also presents sepa-

ately revenues received which have been recorded in a specified purpose account.

Table 5.5 presents the balances and transactions of deferred revenues.

TABLE 5.5
DEFERRED REVENUES

	April 1/2010	Receipts and other credits	Payments and other charges	March 31/2011
	\$	\$	\$	\$
Deferred revenues—				
Citizenship and Immigration—				
Service fees for immigration and citizenship	394,169,443	476,268,817	472,291,919	398,146,341
Industry—				
Spectrum licence fees and other fees	4,372,813,644	313,608,116	915,911,104	3,770,510,656
Public Safety and Emergency Preparedness—				
Royal Canadian Mounted Police—				
Provincial arrangement on capital assets	119,597,511	1,949,391		121,546,902
Other departments	173,059,471	204,129,088	209,654,204	167,534,355
Total	5,059,640,069	995,955,412	1,597,857,227	4,457,738,254
Other deferred revenues—Specified purpose accounts—				
Donation and bequest accounts—				
Agriculture and Agri-Food—				
Shared-cost agreements—Research	12,200,608	3,801,671	4,401,716	11,600,563
Canadian Heritage—				
Library and Archives of Canada—				
Special operating account	138,268	884,459	369,563	653,164
Environment—				
Endangered species—Donations	144,184	511		144,695
Miscellaneous projects deposits ⁽¹⁾		8,256,843	2,441,098	5,815,745
	144,184	8,257,354	2,441,098	5,960,440
Parks Canada Agency—				
Pacific Rim Mitigation Fund	1,750,000		125,000	1,625,000
	1,894,184	8,257,354	2,566,098	7,585,440
Fisheries and Oceans—				
Restricted donations	23,049			23,049
Governor General—				
Donations—Rideau Hall	16,787			16,787
Shared-cost agreements—Awards		1,500		1,500
	16,787	1,500		18,287
Health—				
Canadian Institutes of Health Research—				
Donations for research	10,297,042	9,440,612	12,164,918	7,572,736
Human Resources and Skills Development—				
Canadian Centre for Occupational Health and Safety—				
Donations	95,807	2,000		97,807
Indian Affairs and Northern Development—				
Indian Residential Schools Truth and Reconciliation Commission—				
National Events—Donations		120,500	75,792	44,708
Industry—				
Prime Minister's Awards and other deposits	3,915,460	2,223,635	1,013,681	5,125,414
Canadian Space Agency—				
RADARSAT-2	8,596			8,596
RADARSAT-2—Data satellite	25,941	1,443,362	1,469,303	
	34,537	1,443,362	1,469,303	8,596
National Research Council of Canada—				
Trust fund	20,656,437	21,391,317	23,042,707	19,005,047
Natural Sciences and Engineering Research Council—				
Trust fund	250			250
Social Sciences and Humanities Research Council—				
Trust fund	391,816	1,498	10,000	383,314
	24,998,500	25,059,812	25,535,691	24,522,621
National Defence—				
Corporate sponsorships and donations	51,945	301,413	344,304	9,054

TABLE 5.5

DEFERRED REVENUES—*Concluded*

	April 1/2010	Receipts and other credits	Payments and other charges	March 31/2011
	\$	\$	\$	\$
Public Safety and Emergency Preparedness—				
Royal Canadian Mounted Police—				
Mounted Police Foundation	522,587		179,990	342,597
Royal Canadian Mounted Police Pipe Band (NCR)	10,254		540	9,714
Sponsorship Agreement—Contributions	210,154	15,000	56,501	168,653
	742,995	15,000	237,031	520,964
Veterans Affairs—				
Restricted donations—				
Canadian Memorial	50,252		10,549	39,703
Wounded Warrior Fund	56,832	94,630	17,515	133,947
	107,084	94,630	28,064	173,650
Total—Donation and bequest accounts	50,566,269	47,978,951	45,723,177	52,822,043
Endowment interest accounts—				
Environment—				
Parks Canada Agency—				
Laurier House—Interest				
(Mackenzie King trust account)		7,403	7,403	
Health—				
Canadian Institutes of Health Research—				
Endowments for health research	8,141	442		8,583
Industry—				
National Research Council of Canada—				
H.L. Holmes Fund		97,000	97,000	
Social Sciences and Humanities Research Council—				
Queen's Fellowship Fund	105,980	2,275		108,255
	105,980	99,275	97,000	108,255
Transport—				
Shared-cost agreements—Transportation				
research and development	2,374,473	1,188,151	1,956,699	1,605,925
Total—Endowment interest accounts	2,488,594	1,295,271	2,061,102	1,722,763
Total—Other deferred revenues—Specified purpose accounts	53,054,863	49,274,222	47,784,279	54,544,806
Total—Deferred revenues	5,112,694,932	1,045,229,634	1,645,641,506	4,512,283,060

(1) During the year, this account was transferred from Table 6.34 in Section 6 of this volume.

Service fees for immigration and citizenship

This account was established to record fees and rights derived from the *Citizenship Act* and Regulations and the *Immigration and Refugees Protection Act* and Regulations. Fees are deferred until the application is deemed processed, while rights (right of citizenship and right of permanent residence) are deferred until the right is granted.

Spectrum licence fees and other fees

This account was established to record, (a) funds received from Spectrum Auctions, which are recognized as revenues over the period of the licences; (b) funds received from Spectrum Licence Fees that are received in the latter part of the fiscal year, but which are applicable to the following fiscal year; and, (c) funds received from other sources such as patents and trademarks examination and registration fees, Bankruptcy Trustee Licence Fees and Competition Bureau Pre-Merger Fees, which are recognized as revenue in the subsequent year.

Provincial arrangement on capital assets

This account was established to record capital assets received by the Royal Canadian Mounted Police pursuant to the provincial arrangement (contracts) on capital assets. The revenue is recognized on the same basis as the amortization of the corresponding capital asset.

Shared-cost agreements—Research

This account was established to record amounts deposited by external parties for shared-cost projects, and any related future provincial program payments to be made on a province's behalf by Agriculture and Agri-Food Canada as part of a related project. Funds are disbursed on behalf of depositors as specific projects are undertaken.

Special operating account

This account was established, pursuant to section 18 of the *Library and Archives of Canada Act*, to record funds received for the purposes of the Library and Archives of Canada, by way of gifts. Amounts required for the purposes of the Act may be paid out of this account, or out of funds appropriated by Parliament for such purposes.

Endangered species—Donations

This account was established to record donations, gifts or bequests received from individuals and organizations to finance various studies related to endangered species.

Miscellaneous projects deposits

This account was established to record contributions received from organizations and individuals, for the advancement of research work and clean-up efforts.

Pacific Rim Mitigation Fund

This account was established to record funds received for the protection of lands within the Pacific Rim National Park Reserve of Canada. Funds so received are used to monitor community use impacts, carry out related research and implement required mitigation measures.

Restricted donations—Fisheries and Oceans

This account was established to record directed donations to be used for research, development, management and promotion of fisheries and oceans related issues.

Donations—Rideau Hall

This account was established to record gifts, donations or bequests to Rideau Hall from private organizations and individuals to fund specific initiatives.

Shared-cost agreements—Awards

This account was established to record amounts deposited by external parties for shared-cost projects.

Donations for research

This account was established, pursuant to section 29 of the *Canadian Institutes of Health Research Act*, to record donations and contributions received from organizations and individuals for biomedical research.

Donations

This account was established, pursuant to subsection 6(3) of the *Canadian Centre for Occupational Health and Safety Act*, to record funds, securities or other property received by way of gift, bequest or otherwise, and to disburse such donations at the discretion of the Centre.

National Events—Donations

This account was established to record donations received from individuals and organizations to be used for National Events expenses.

Prime Minister's Awards and other deposits

This account was established to record amounts deposited by external parties to be used in support of the Prime Minister's Awards for teaching excellence and amounts deposited by customers to be used for payments of services provided by Industry Canada.

RADARSAT-2

This account was established to record funds received for the configuration and layout of relocated "MacDonald, Dettwiler and Associates" personnel.

RADARSAT-2—Data satellite

This account was established to record funds received from "MacDonald, Dettwiler and Associates" for the reception, archiving, cataloging and satellite acquisition services.

Trust fund—National Research Council of Canada

This account was established by the *National Research Council Act* to record funds received from other governments and organizations outside the accounting entity to cover expenses made on their behalf.

Trust fund—Natural Sciences and Engineering Research Council

This account was established by the *Natural Sciences and Engineering Research Council Act (1978)* to record funds received from other governments and organizations to cover expenses made on their behalf.

Trust fund—Social Sciences and Humanities Research Council

This account was established to record funds available for social sciences and humanities research activities. The account is also used to record receipts of private donations for the purpose of special projects.

Corporate sponsorships and donations

This account was established by the Department of National Defence to administer funds received from various private companies, not for profit corporations, associations, other levels of government, or individuals for the purpose of holding events, conducting operations and constructing capital assets consistent with the Department's mandate but not funded from its appropriations.

Mounted Police Foundation

This account was established to record funds received from the Mounted Police Foundation which will be used to cover expenses related to community policing, educational, promotional and public relations projects throughout Canada.

Royal Canadian Mounted Police Pipe Band (NCR)

This account was established to administer sponsorship funds to support the Royal Canadian Mounted Police Pipe Band.

Sponsorship Agreement—Contributions

This account was established to record funds contributed to the Royal Canadian Mounted Police pursuant to sponsorship agreements for use in community policing programs.

Restricted donations—Canadian Memorial

This account was established to record directed donations for the purpose of management and maintenance of the Canadian Memorial in Green Park, London, United Kingdom.

Restricted donations—Wounded Warrior Fund

This account was established to record directed donations for the purpose of providing assistance to support the pilot project designed to assist disenfranchised Veterans in crisis.

Laurier House—Interest (Mackenzie King trust account)

The late The Right Hon W. L. Mackenzie King bequeathed Laurier House, Ottawa, and the sum of \$225,000, to the Government of Canada. The amount of \$225,000 was credited to the account and earns interest, in accordance with the terms of section 3 of the *Laurier House Act*. The interest is to be used to assist in the maintenance of the Laurier House, which is to be preserved as a place of historic interest, and also to provide accommodation for study and research.

Endowments for health research

This account was established by section 29 of the *Canadian Institutes of Health Research Act*, to record various endowments received from donors for the purpose of health research. The interest received is used for the payment of research grants.

H.L. Holmes Fund

This account was established, pursuant to paragraph 5(1)(f) of the *National Research Council Act*, to record the residue of the estate of H.L. Holmes. Up to two thirds of the yearly net income from the fund shall be used to finance the H.L. Holmes Award on an annual basis. These awards will provide the opportunity to post-doctoral students to study at world famous graduate schools or research institutes under outstanding research persons.

Queen's Fellowship Fund

This fund is an endowment of \$250,000 that was established by Vote 45a, *Appropriation Act No. 5, 1973-74*. The interest earned is used for the payment of fellowships to graduate students in certain fields of Canadian studies.

Shared-cost agreements—Transportation research and development

This account was established to record, on a temporary basis, (a) funds received from cost-sharing agreements intended to strengthen and improve the safety, security and efficiency of the Canadian transportation system; and, (b) funds received from private sector and provincial governments to directly support the departmental strategic objectives.

Taxes Payable

Taxes payable include amounts payable to taxpayers based on assessments as well as estimates of refunds owing for assessments not completed by year end.

Table 5.6 presents a summary of the balances for the different tax revenue streams.

TABLE 5.6

TAXES PAYABLE

	March 31/2011	March 31/2010
	\$	\$
Personal and non-resident income tax	29,656,803,046	31,337,532,951
Corporate income tax	9,795,864,241	10,670,362,690
Goods and services tax	9,133,614,398	6,195,417,931
Customs and excise	61,553,516	48,169,415
Total	48,647,835,201	48,251,482,987

Personal and non-resident income tax

This account records tax refunds payable to individual taxpayers as well as amounts payable to employers and other withholders of personal income tax. This account also includes any interest owing on the balances.

Corporate income tax

This account records tax refunds payable and any interest owing to corporate taxpayers.

Goods and services tax

This account records refunds, rebates and any interest owing related to the goods and services tax.

Customs and excise

This account records refunds of customs import duties, excise taxes and duties, energy taxes and any interest owing on the balances.

Environmental Liabilities

Environmental liabilities include the estimated costs related to the remediation of contaminated sites and to the future restoration of certain tangible capital assets where the Government is obligated, or likely obligated to incur such costs.

The Government has identified approximately 2,200 contaminated sites and 42 unexploded explosive ordnance (UXO) affected sites (2,400 contaminated sites and 30 UXO affected sites in 2010) for which it is likely obligated to remediate. Continued assessment work will lead to a more accurate cost estimate of the identified sites.

The contingent liabilities associated with the contaminated sites and UXO affected sites are disclosed in Section 11 of this volume.

Table 5.7 presents the liability balances of the custodian departments and Crown corporations for remediation liabilities for contaminated sites and asset restoration liabilities for UXO affected sites, nuclear facility decommissioning and certain electronic equipment.

TABLE 5.7
ENVIRONMENTAL LIABILITIES

	March 31/2011	March 31/2010
	\$	\$
Remediation of contaminated sites—		
Agriculture and Agri-Food	1,461,817	1,358,938
Canada Border Services Agency	2,285,800	291,800
Correctional Service of Canada	9,244,357	9,176,768
Environment	99,886,464	88,795,353
Fisheries and Oceans	108,698,513	73,175,003
Health	225,000	90,200
Indian Affairs and Northern Development	2,015,473,705	1,901,998,175
National Defence	325,455,667	331,776,208
National Research Council of Canada	79,829	1,880,195
Natural Resources	1,106,361,006	349,948,200
Parks Canada Agency	24,540,488	62,193,172
Public Works and Government Services	316,165,045	332,570,240
Royal Canadian Mounted Police	4,044,525	3,757,132
Transport	164,678,256	146,546,829
	<i>4,178,600,472</i>	<i>3,303,558,213</i>
Consolidated Crown corporations and other entities —		
Canadian Broadcasting Corporation	300,000	
Enterprise Cape Breton Corporation	129,887,000	147,476,000
National Capital Commission	42,657,000	39,339,000
The Jacques-Cartier and Champlain Bridges Incorporated	1,000,000	1,000,000
VIA Rail Canada Inc.	1,627,000	1,687,000
	<i>175,471,000</i>	<i>189,502,000</i>
Total remediation of contaminated sites	<i>4,354,071,472</i>	<i>3,493,060,213</i>
Future asset restoration—		
National Defence (Unexploded explosive ordnance affected sites)	15,842,947	16,387,122
Others	248,000	366,000
	<i>16,090,947</i>	<i>16,753,122</i>
Consolidated Crown corporations and other entities —		
Atomic Energy of Canada Limited (nuclear facility decommissioning)	3,357,046,000	3,084,899,000
Others	17,811,000	7,112,000
	<i>3,374,857,000</i>	<i>3,092,011,000</i>
Total future asset restoration	<i>3,390,947,947</i>	<i>3,108,764,122</i>
Total environmental liabilities	<i>7,745,019,419</i>	<i>6,601,824,335</i>

Changes in liability for remediation of contaminated sites

Table 5.8 presents a summary of the changes in liability balances for contaminated sites. In addition to expenditures reducing environmental liabilities previously recorded, the government spent another \$43,090,811 (\$28,280,675 in 2010) as management and remediation costs on its contaminated sites when these costs became known in the year.

TABLE 5.8
CHANGES IN LIABILITY FOR REMEDIATION OF CONTAMINATED SITES

	March 31/2011	March 31/2010
	\$	\$
Opening balance	3,493,060,213	3,220,052,777
Less: Expenditures reducing opening liabilities	366,429,461	307,966,826
Add: Changes in estimated remediation costs	1,100,787,486	441,294,743
New liability for sites not previously recorded	126,653,234	139,679,519
Closing balance	4,354,071,472	3,493,060,213

Interest and Matured Debt

Interest and matured debt includes interest due, interest accrued and matured debt.

Table 5.9 presents a summary of the balances for the accounts in this category of accounts payable and accrued liabilities.

TABLE 5.9
INTEREST AND MATURED DEBT

	March 31/2011	March 31/2010
	\$	\$
Interest due	1,925,470,643	2,237,733,532
Interest accrued	4,613,002,824	4,540,642,736
Matured debt	194,328,860	74,327,000
Total	6,732,802,327	6,852,703,268

Interest due

Interest due is the interest on the bonded debt, which is due and payable but has not been redeemed by bond holders.

Interest accrued

Interest accrued is the interest accumulated as at March 31 on the bonded debt and certain other liabilities, that is not payable until a future date.

Matured debt

This account records financial obligations represented by certificates of indebtedness issued by the Government, that have become due but that have not been presented for redemption. Unclaimed matured bonds are transferred to other revenues if they remain unredeemed 15 years after the date of call or maturity, whichever is earlier.

Allowance for Guarantees

This category of accounts payable and accrued liabilities includes the allowance for guarantees provided by the Government. An allowance is recorded for guarantees when it is likely that a payment will be made in the future to honour a guarantee and when the amount of the loss can be reasonably estimated. As at March 31, 2011, the allowance for guarantees is \$592 million (\$535 million in 2010).

Additional information relating to guarantees can be found in Note 16 — Contingent Liabilities in Section 2 and in Table 11.5 in Section 11 of this volume. In addition, Table 9.6 in Section 9 includes details on the borrowings of agent and non-agent enterprise Crown corporations and other government business enterprises. In accordance with section 54 of the *Financial Administration Act*, the payment of all money borrowed by agent enterprise Crown corporations, and interest thereon, is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings therefore constitute unconditional obligations of the Government. In contrast, borrowings of non-agent enterprise Crown corporations and other government business enterprises may, at times, be guaranteed by the Government.

SECTION 6

2010-2011

PUBLIC ACCOUNTS OF CANADA

Interest-Bearing Debt

CONTENTS

	<i>Page</i>
Unmatured debt—	
Marketable bonds	6.3
Treasury bills	6.5
Retail debt	6.6
Bonds for Canada Pension Plan	6.7
Canada bills	6.7
Cross-currency swap revaluation	6.8
Unamortized discounts and premiums on market debt	6.8
Interest rates	6.9
Maturity of Government debt	6.10
Statement of all borrowing transactions on behalf of Her Majesty	6.10
Structure of interest-bearing debt	6.11
Obligation related to capital leases	6.11
Pension and other future benefits—	
Public sector pensions	6.18
Other employee and veteran future benefits	6.30
Other liabilities—	
Canada Pension Plan	6.32
Government Annuities Account	6.33
Deposit and trust accounts	6.34
Other specified purpose accounts	6.40
Supplementary statements—	
Canada Pension Plan	6.51
Government Annuities Account	6.69
Royal Canadian Mounted Police (Dependants) Pension Fund	6.75

INTEREST-BEARING DEBT

This section contains information on the interest-bearing debt of the Government. Interest-bearing debt includes the unmatured debt and pension, other future benefits and other liabilities.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as receipts and other credits, and payments and other charges.

Table 6.1 presents the transactions and year-end balances of interest-bearing debt. Chart 6A presents interest-bearing debt by category for the current fiscal year.

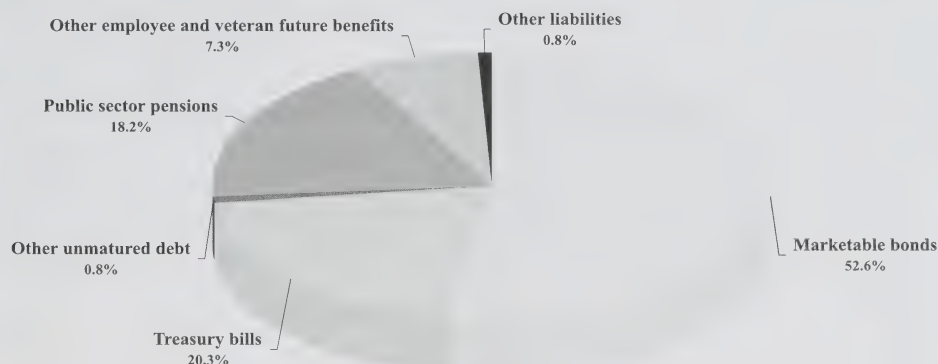
The financial statements of the Canada Pension Plan, the Government Annuities Account and the Royal Canadian Mounted Police (Dependants) Pension Fund, together with the Independent Auditor's Reports thereon, are presented at the end of this section.

A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables.

TABLE 6.1
INTEREST-BEARING DEBT

	April 1/2010	Receipts and other credits	Payments and other charges	March 31/2011
	\$	\$	\$	\$
Unmatured debt ⁽¹⁾ —				
Payable in Canadian currency—				
Marketable bonds, Table 6.2	367,962,409,029	118,660,097,553	70,542,408,000	416,080,098,582
Treasury bills, Table 6.3	175,849,122,000	432,630,387,000	445,500,000,000	162,979,509,000
Retail debt, Table 6.4	11,855,433,083	1,845,271,747	3,559,206,202	10,141,498,628
Bonds for Canada Pension Plan, Table 6.5.....	451,891,000		425,010,000	26,881,000
	<i>556,118,855,112</i>	<i>553,135,756,300</i>	<i>520,026,624,202</i>	<i>589,227,987,210</i>
Payable in foreign currencies—				
Marketable bonds, Table 6.2	5,789,807,535	8,496,557	142,339,064	5,655,965,028
Canada bills, Table 6.6	2,452,704,969	8,186,625,529	8,667,228,092	1,972,102,406
	<i>8,242,512,504</i>	<i>8,195,122,086</i>	<i>8,809,567,156</i>	<i>7,628,067,434</i>
Total—Market debt	564,361,367,616	561,330,878,386	528,836,191,358	596,856,054,644
Cross-currency swap revaluation	(4,233,175,672)		857,483,634	(5,090,659,306)
Unamortized discounts and premiums on market debt, Table 6.7	(5,092,110,549)	3,146,086,991	2,538,927,233	(4,484,950,791)
Obligation related to capital leases, Table 6.13	4,089,731,828	138,650,677	543,178,050	3,685,204,455
Other unmatured debt		189,714,062		189,714,062
Total — Unmatured debt.....	559,125,813,223	564,805,330,116	532,775,780,275	591,155,363,064
Pension, other future benefits and other liabilities—				
Public sector pensions, Table 6.16—				
Superannuation accounts	155,780,790,070	16,083,451,922	13,977,860,494	157,886,381,498
Allowance for pension adjustments.....	(12,938,000,000)	2,134,000,000	947,000,000	(11,751,000,000)
	<i>142,842,790,070</i>	<i>18,217,451,922</i>	<i>14,924,860,494</i>	<i>146,135,381,498</i>
Other employee and veteran future benefits, Table 6.29	54,227,000,000	8,535,000,000	4,556,000,000	58,206,000,000
Other liabilities—				
Due to Canada Pension Plan, Table 6.30	174,785,010	59,203,887,185	59,355,455,855	23,216,340
Government Annuities Account.....	243,456,437	15,870,466	37,986,800	221,340,103
Deposit and trust accounts, Table 6.31.....	2,201,798,049	2,572,467,356	2,463,031,142	2,311,234,263
Other specified purpose accounts, Table 6.34	3,966,775,247	4,552,040,569	4,759,779,339	3,759,036,477
	<i>60,813,814,743</i>	<i>74,879,265,576</i>	<i>71,172,253,136</i>	<i>64,520,827,183</i>
Total —Pension, other future benefits and other liabilities	203,656,604,813	93,096,717,498	86,097,113,630	210,656,208,681
Total	762,782,418,036	657,902,047,614	618,872,893,905	801,811,571,745

⁽¹⁾ This table includes unmatured debt issued by the Government of Canada. Borrowings of agent enterprise Crown corporations which are unconditional obligations of the Government, but not included in unmatured debt, can be found in Table 6.11.

CHART 6A**INTEREST-BEARING DEBT BY CATEGORY AT MARCH 31, 2011****UNMATURED DEBT**

Unmatured debt represents financial obligations resulting from certificates of indebtedness issued by the Government of Canada that have not yet become due, cross-currency swap revaluation and unamortized discounts and premiums on market debt, obligations related to capital leases and other unmatured debt.

The Government's holdings of its own securities have been deducted from unmatured debt, to report the amount of the Government's liabilities to outside parties.

Marketable Bonds

Marketable bonds are interest-bearing certificates of indebtedness issued by the Government of Canada, and have the following characteristics:

- bought and sold on the open market;
- payable in Canadian or foreign currency;
- subject to redemption before maturity;
- fixed dates of maturity;
- interest payable either in coupon or registered form; and,
- face value guaranteed at maturity.

Registered marketable bonds are transferable by endorsement and delivery by one holder to another. Bearer marketable bonds need not be endorsed.

Table 6.2 presents a summary of the balances and transactions for marketable bonds.

The year-end balances of marketable bonds payable in foreign currencies were translated into Canadian dollars using the closing rates of exchange at March 31, 2011.

TABLE 6.2

MARKETABLE BONDS

	April 1/2010	Receipts and other credits ⁽¹⁾	Payments and other charges ⁽¹⁾	March 31/2011
	\$	\$	\$	\$
Payable in Canadian currency—				
Matured 2010-2011	26,032,750,000		26,032,750,000	
Maturing 2011-2012	57,211,282,000		15,744,441,000	41,466,841,000
2012-2013	40,256,018,000	36,801,348,000	2,857,272,000	74,200,094,000
2013-2014	24,770,116,000	18,800,000,000	5,61,999,000	43,008,117,000
2014-2015	40,753,802,000		2,449,769,000	38,304,033,000
2015-2016	19,599,830,000	11,341,729,000		30,941,559,000
2016-2017	10,157,400,000	9,900,000,000		20,057,400,000
2017-2018	10,342,526,000			10,342,526,000
2018-2019	10,622,764,000			10,622,764,000
2019-2020	17,650,000,000			17,650,000,000
2020-2021	10,667,361,000	3,000,000,000		13,667,361,000
2021-2022	7,455,337,993	9,168,187,081		16,623,525,074
2022-2023	206,022,000			206,022,000
2023-2024	3,757,121,000			3,757,121,000
2025-2026	3,075,345,000			3,075,345,000
2026-2027	6,879,809,795	161,399,208		7,041,209,003
2027-2028	6,441,435,000		215,000,000	6,226,435,000
2029-2030	12,804,867,000		139,398,000	12,665,469,000
2031-2032	7,304,723,870	171,367,622		7,476,091,492
2033-2034	13,410,295,000			13,410,295,000
2036-2037	6,537,216,356	153,362,022		6,690,578,378
2037-2038	13,999,089,000			13,999,089,000
2041-2042	18,078,024,015	4,659,011,330		22,737,035,345
2044-2045		2,241,684,290		2,241,684,290
	368,013,135,029	96,398,088,553	48,000,629,000	416,410,594,582
Less:				
Government's holdings ⁽²⁾		21,967,879,000	22,541,779,000	573,900,000
Consolidation adjustment ⁽³⁾	50,726,000	294,130,000		(243,404,000)
	50,726,000	22,262,009,000	22,541,779,000	330,496,000
Total marketable bonds payable in Canadian currency	367,962,409,029	118,660,097,553	70,542,408,000	416,080,098,582
Payable in foreign currencies—				
Maturing 2014-2015	3,047,400,000		138,600,000	2,908,800,000
2016-2017	33,769,255		1,535,873	32,233,382
2018-2019	16,334,064		742,896	15,591,168
2019-2020	2,747,555,300	4,600,000	161,700	2,751,993,600
	5,845,058,619	4,600,000	141,040,469	5,708,618,150
Less: Government's holdings and securities held for the retirement of unmatured debt ⁽⁴⁾	55,251,084	3,896,557	1,298,595	52,653,122
Total marketable bonds payable in foreign currencies	5,789,807,535	8,496,557	142,339,064	5,655,965,028
Total	373,752,216,564	118,668,594,110	70,684,747,064	421,736,063,610

(1) These columns include the translation of marketable bonds payable in foreign currencies to Canadian dollars using the closing rates of exchange at March 31.

(2) Represents securities held for cancellation.

(3) Includes \$82 million of securities held by consolidated Crown corporations and other entities and \$325 million of borrowings by consolidated agent Crown corporations. Additional information on consolidated Crown corporations and other entities is provided in Section 4 of this volume.

(4) These securities were assumed by the Government of Canada on February 5, 2001 upon the dissolution of Petro-Canada Limited. These are presented as a deduction from the foreign currency unmatured debt since they are held specifically for the repayment of the corresponding liabilities assumed upon the dissolution of the Corporation.

Treasury Bills

Treasury bills are short-term certificates of indebtedness issued by the Government of Canada to pay sums of money on given dates, and have the following characteristics:

- issued at a discount in lieu of interest payments;
- issued in Canadian currency only;
- issued every 2 weeks;
- common terms: 3 months, 6 months and 12 months;
- transferable; and,
- bought and sold on the open market.

The balance at March 31, 2011 consists of \$9,500 million in odd issue bills; \$47,300 million in three-month bills; \$33,200 million in six-month bills; and, \$73,000 million in 364-day bills.

Table 6.3 presents a summary of Treasury bill issues and redemptions.

TABLE 6.3
TREASURY BILLS

	April 1/2010	Receipts and other credits	Payments and other charges	March 31/2011
	\$	\$	\$	\$
Three-month bills.....	51,500,000,000	201,000,000,000	205,200,000,000	47,300,000,000
Six-month bills.....	38,600,000,000	76,000,000,000	81,400,000,000	33,200,000,000
Other bills.....	85,800,000,000	155,600,000,000	158,900,000,000	82,500,000,000
	175,900,000,000	432,600,000,000	445,500,000,000	163,000,000,000
Less: Government's holdings— Consolidation adjustment ⁽¹⁾	50,878,000	30,387,000		20,491,000
Total.....	175,849,122,000	432,630,387,000	445,500,000,000	162,979,509,000

⁽¹⁾ Represents securities held by consolidated Crown corporations and other entities. Additional information is provided in Section 4 of this volume.

Retail Debt

Retail debt includes Canada Savings Bonds and Canada Premium Bonds which are interest-bearing certificates of indebtedness issued by the Government of Canada, and have the following characteristics:

- issued to Canadian residents;
- issued in Canadian currency only;
- registered in the name of the holder;
- fixed dates of maturity;
- not marketable;
- not subject to call before maturity;
- term to maturity of seven years or more;

- Canada Savings Bonds are redeemable on demand by the holder, with accrued interest calculated to the end of the previous month (no interest is paid if redeemed during the first 3 months following the date of issue); and,
- Canada Premium Bonds are redeemable in full or partially on any annual anniversary of the issue date and during the 30 days thereafter by the holder, with accrued interest if applicable.

Table 6.4 presents a summary of the balances and transactions for Canada Savings Bonds and Canada Premium Bonds.

TABLE 6.4
RETAIL DEBT

	April 1/2010	Receipts and other credits	Payments and other charges	March 31/2011
	\$	\$	\$	\$
Canada Savings Bonds—				
Matured 2010-2011.....	174,747,946		174,747,946	
Maturing 2011-2012.....	231,890,356		31,921,861	199,968,495
2012-2013.....	274,592,818		39,545,398	235,047,420
2013-2014 ⁽¹⁾	383,407,019		54,955,333	328,451,686
2014-2015 ⁽²⁾	517,126,410		79,601,557	437,524,853
2015-2016 ⁽³⁾	514,495,610		88,872,696	425,622,914
2016-2017 ⁽⁴⁾	716,368,135		133,103,752	583,264,383
2017-2018 ⁽⁵⁾	1,324,127,419		270,521,441	1,053,605,978
2018-2019 ⁽⁶⁾	1,889,696,141	90	635,434,330	1,254,261,901
2019-2020 ⁽⁷⁾	827,689,008	933,666,358	952,503,667	808,851,699
2020-2021 ⁽⁸⁾	8,314,629	732,041,822	108,908,646	631,447,805
	6,862,455,491	1,665,708,270	2,570,116,627	5,958,047,134
Canada Premium Bonds—				
Matured 2010-2011.....	615,171,622		615,171,622	
Maturing 2011-2012.....	490,792,407		26,236,519	464,555,888
2012-2013.....	971,307,485		79,562,800	891,744,685
2013-2014.....	783,042,471		41,398,459	741,644,012
2014-2015.....	235,737,979		17,192,932	218,545,047
2015-2016.....	161,957,665		8,027,248	153,930,417
2016-2017.....	161,045,651		11,873,569	149,172,082
2017-2018.....	143,955,067		11,154,265	132,800,802
2018-2019 ⁽⁶⁾	853,517,743	500	70,737,843	782,780,400
2019-2020 ⁽⁷⁾	517,738,792	184,253	90,047,741	427,875,304
2020-2021 ⁽⁸⁾	58,710,710	179,378,724	17,686,577	220,402,857
	4,992,977,592	179,563,477	989,089,575	4,183,451,494
Total.....	11,855,433,083	1,845,271,747	3,559,206,202	10,141,498,628

(1) Ten years maturity extension to CSB Series 46 until November 1, 2013.

(2) Ten years maturity extension to CSB Series 47 until November 1, 2014.

(3) Ten years maturity extension to CSB Series 48 until November 1, 2015.

(4) Ten years maturity extension to CSB Series 49 until November 1, 2016.

(5) Ten years maturity extension to CSB Series 50 and 52 until November 1, 2017.

(6) Ten years maturity extension to CSB Series 51, 54, 55, 56, 57, 58 and CPB Series 3, 4, 5, 6, 7.

(7) Ten years maturity extension to CSB Series 59, 60, 61, 62, 63, 64 and CPB Series 8, 9, 10, 11, 12, 13.

(8) Ten years maturity extension to CSB Series 65 and CPB Series 14.

Bonds for Canada Pension Plan

Bonds for Canada Pension Plan are interest-bearing certificates of indebtedness issued by the Government of Canada exclusively to the Canada Pension Plan (CPP) Investment Board and have the following characteristics:

- not negotiable;
- not transferable;
- not assignable;
- issued in Canadian currency only;
- term to maturity of 20 years or less;
- interest payable semi-annually; and,
- redeemable at face value plus accrued interest.

Table 6.5 presents a summary of the balances and transactions for these bonds.

TABLE 6.5
BONDS FOR CANADA PENSION PLAN

	April 1/2010	Receipts and other credits	Payments and other charges	March 31/2011
	\$	\$	\$	\$
Matured 2010-2011	425,010,000		425,010,000	
Maturing 2011-2012	15,763,000			15,763,000
2012-2013	11,118,000			11,118,000
Total	451,891,000		425,010,000	26,881,000

Canada Bills

Canada bills are short-term certificates of indebtedness issued by the Government of Canada in the United States money market under the Government's foreign currency borrowing program. Canada bills provide Canada with an additional source of short-term US funds and have the following characteristics:

- issued at a discount in lieu of interest payments;
- term to maturity of not more than 270 days;

- transferable; and,
- bought and sold on the open market.

The year-end balance of Canada bills payable in US dollars was translated into Canadian dollars using the closing rate of exchange at March 31, 2011.

Table 6.6 presents a summary of Canada bill issues and redemptions.

TABLE 6.6
CANADA BILLS

	April 1/2010	Receipts and other credits	Payments and other charges	March 31/2011
	\$	\$	\$	\$
Canada bills before revaluation	2,346,665,926	8,186,625,529	8,613,529,643	1,919,761,812
Exchange valuation adjustment	106,039,043		53,698,449	52,340,594
Total	2,452,704,969	8,186,625,529	8,667,228,092	1,972,102,406

Cross-currency Swap Revaluation

This represents the unrealized gains or losses due to fluctuations in the foreign exchange value of the cross-currency swaps.

Unamortized Discounts and Premiums on Market Debt

The unamortized discounts and premiums on market debt have the following characteristics:

- unamortized discounts on Canada bills records the portion of the discounts on outstanding Canada bills which has not yet been charged to expenses. Discounts are amortized over the life of the bills;
- unamortized discounts on Treasury bills records the portion of the discounts on outstanding Treasury bills which has not yet been charged to expenses. Discounts are amortized over the life of the bills; and,
- unamortized discounts and premiums on marketable bonds records the portion of the discounts and premiums on outstanding marketable bonds which has not yet been charged to expenses. Discounts and premiums are amortized over the life of the bonds.

Table 6.7 presents a summary of the balances and transactions for the unamortized discounts and premiums on market debt.

TABLE 6.7

UNAMORTIZED DISCOUNTS AND PREMIUMS ON MARKET DEBT

	April 1/2010	Receipts and other credits	Payments and other charges	March 31/2011
	\$	\$	\$	\$
Unamortized discounts on Canada Bills	(419,341)	4,502,881	4,453,050	(369,510)
Unamortized discounts on Treasury Bills	(255,558,199)	1,307,422,970	1,677,370,085	(625,505,314)
Unamortized discounts and premiums on marketable bonds	(4,836,133,009)	1,834,161,140	857,104,098	(3,859,075,967)
Total	(5,092,110,549)	3,146,086,991	2,538,927,233	(4,484,950,791)

Interest Rates

Table 6.8 sets out market debt as at March 31, for each of the years 2006-2007 to 2010-2011 inclusively, with the average rate of interest thereon. For purposes of comparison, market

debt is classified as Marketable bonds, Treasury bills, Retail debt, Bonds for the Canada Pension Plan, Canada bills and Foreign currency notes.

TABLE 6.8

MARKET DEBT AS AT MARCH 31, FROM 2007 TO 2011, WITH THE AVERAGE RATE OF INTEREST THEREON

	Marketable bonds		Treasury bills		Retail debt		Bonds for Canada Pension Plan		Canada bills		Foreign currency notes		Total market debt	
	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate	Amount out-standing	Average interest rate
	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%
2011	421,736	3.55	162,980	1.12	10,141	1.10	27	9.69	1,972	0.15			596,856	2.83
2010	373,752	3.85	175,849	0.40	11,855	1.32	452	11.19	2,453	0.13			564,361	2.71
2009	295,184	4.53	192,275	1.34	12,532	2.32	523	11.03	8,707	0.64	1,676	4.50	510,897	3.21
2008	259,429	5.08	116,936	3.60	13,068	3.50	1,042	10.62	1,483	2.59	2,136	3.87	394,094	4.61
2007	263,889	5.23	134,074	4.20	15,175	3.54	1,743	10.37	1,847	5.11	2,118	3.92	418,846	4.86

Note: The interest rate in effect at March 31 is used where various rates of interest are applicable.

Table 6.9 shows the average high and low yields of Treasury bills, at tender, together with the average yield on the latest issues for the years 2006-2007 to 2010-2011 inclusively.

TABLE 6.9

TREASURY BILLS AVERAGE YIELDS AT TENDER

Year ended March 31	High	Low	Last issue
	%	%	%
Three-month bills—			
2011	1.01	0.29	0.92
2010	0.42	0.17	0.23
2009	2.83	0.46	0.46
2008	4.61	2.03	2.03
2007	4.30	3.90	4.17
Six-month bills—			
2011	1.17	0.47	1.08
2010	0.52	0.26	0.35
2009	3.09	0.56	0.56
2008	4.70	2.29	2.29
2007	4.44	4.00	4.19
364 days bills—			
2011	1.46	0.95	1.34
2010	0.77	0.46	0.77
2009	3.30	0.68	0.68
2008	4.78	2.34	2.34
2007	4.55	4.10	4.17
Other bills—			
2011	0.99	0.17	0.97
2010	0.25	0.18	0.24
2009	3.39	0.84	0.84
2008	4.47	2.20	3.06
2007	4.27	3.80	4.27

Maturity of Government Debt

Table 6.10 presents total market debt arranged in order of maturity.

TABLE 6.10

MATURITY OF GOVERNMENT DEBT

	Marketable bonds		Treasury bills		Retail debt		Bonds for Canada Pension Plan		Canada bills		Foreign currency notes		Total market debt	
	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate	Amount	Average interest rate
	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%	\$(millions)	%
2012	41,467	2.71	163,000	1.12	664	1.00	16	9.92	1,972	0.15			207,119	1.43
2013	74,200	2.38			1,127	1.00	11	9.37					75,338	2.36
2014	43,008	3.43			1,070	2.01							44,078	3.39
2015	41,213	3.06			656	0.81							41,869	3.03
2016	30,942	3.47			580	1.16							31,522	3.43
2017/21	75,140	3.66			6,044	1.02							81,184	3.46
2022/26	23,662	5.19											23,662	5.19
2027/31	25,933	5.88											25,933	5.88
2032/36	20,886	5.12											20,886	5.12
2037/41	20,690	4.35											20,690	4.35
2042/46	24,979	3.22											24,979	3.22
	422,120	3.55	163,000	1.12	10,141	1.10	27	9.69	1,972	0.15			597,260	2.83
Less: Government's holdings and consolidation adjustment ⁽¹⁾	384	2.96	20										404	2.96
Total	421,736	3.55	162,980	1.12	10,141	1.10	27	9.69	1,972	0.15			596,856	2.83

Note: This table includes unmatured debt issued by the Government of Canada. Borrowings of agent enterprise Crown corporations which are unconditional obligations of the Government, but not included in unmatured debt, can be found in Table 6.11.

⁽¹⁾ Includes government's holdings and securities held for the retirement of unmatured debt (Marketable bonds - \$53 million with an average interest rate of 8.42 percent) and consolidation adjustments.

Statement of all Borrowing Transactions on behalf of Her Majesty

Table 6.11 presents information on the Government's borrowing transactions. Included in this table are: borrowings by the Government for general purposes, and borrowings by agent

enterprise Crown corporations. Borrowings by non-agent enterprise Crown corporations and other government business enterprises are not included because such borrowings are not on behalf of Her Majesty.

TABLE 6.11

STATEMENT OF ALL BORROWING TRANSACTIONS ON BEHALF OF HER MAJESTY (in millions of dollars)

	April 1/2010	Issues/ Borrowings	Retirements	March 31/2011
Market debt of the Government of Canada ⁽¹⁾	564,361	561,331	528,836	596,856
Cross-currency swap revaluation	(4,233)	543	1,401	(5,091)
Unamortized discounts and premiums on market debt ⁽¹⁾	(5,092)	3,146	2,539	(4,485)
Obligation related to capital leases ⁽¹⁾	4,090	138	543	3,685
Other unmatured debt		190		190
	559,126	565,348	533,319	591,155
Borrowings of enterprise Crown corporations designated as agents of Her Majesty ⁽²⁾	211,289	61,584	45,231	227,642
Total	770,415	626,932	578,550	818,797

⁽¹⁾ Details can be found in this section.

⁽²⁾ The comparative figure has been restated. Details can be found in Section 9 (Table 9.6) of this volume.

Structure of interest-bearing debt

Table 6.12 presents the proportion of interest-bearing debt having fixed rates (debt that does not mature or need to be re-priced within a year).

TABLE 6.12
STRUCTURE OF INTEREST-BEARING DEBT

	March 31/2011		March 31/2010	
	Total \$(millions)	Portion of total of which interest is fixed ⁽¹⁾ %	Total \$(millions)	Portion of total of which interest is fixed ⁽¹⁾ %
Unmatured debt—				
Market debt—				
Payable in Canadian currency—				
Marketable bonds—				
Nominal	378,687	89.1	333,344	92.2
Real return	37,724	50.0	34,669	50.0
Treasury bills	163,000		175,900	
Retail debt	10,141	20.0	11,855	20.0
Bonds for Canada Pension Plan	27	40.7	452	6.0
	589,579	60.7	556,220	58.8
Payable in foreign currencies	7,681	74.3	8,298	70.5
Less:				
Government's holdings	627	8.5	(55)	50.9
Consolidation adjustment	(223)		(102)	
Total—Market debt ⁽²⁾	596,856	61.0	564,361	59.0
Cross-currency swap revaluation	(5,091)		(4,233)	
Unamortized discounts and premiums on market debt	(4,485)		(5,092)	
Obligation related to capital leases	3,685	100.0	4,090	100.0
Other unamatured debt	190	100.0		
Total—Unmatured debt	591,155	61.3	559,126	59.3
Pension, other future benefits and other liabilities—				
Public sector pensions	146,135	97.0	142,843	97.0
Other employee and veteran future benefits	58,206		54,227	
Other liabilities	6,315	7.5	6,587	10.0
Total—Pension, other future benefits and other liabilities	210,656	67.5	203,657	68.4
Total—Interest-bearing debt ⁽³⁾	801,811	63.1	762,783	63.3

⁽¹⁾ Interest-bearing debt having fixed rates (debt that does not mature or need to be re-priced within a year).

⁽²⁾ The weighted average term to maturity of market debt was 5.9 years in 2011 and 6.0 years in 2010.

⁽³⁾ The fixed rate share of the debt is adjusted by excluding components of the debt that are matched with financial assets of the same term and therefore do not represent an exposure to interest rate risk. The federal liabilities netted out from the fixed-rate share calculation include liabilities funding the assets in the Exchange Fund Account; debt securities matched with corresponding loans to Crown corporations; Government of Canada debt securities held by the Bank of Canada; and the debt offset by Receiver General cash and deposit balances.

(in millions of dollars)
2011 2010

Outstanding swap agreements as of March 31 (\$ millions Cdn):		
Cross-currency swaps—		
Fixed to fixed	30,812	28,848
Fixed to floating	6,371	6,035
Floating to fixed	687	1,326
Floating to floating	1,201	1,274
Foreign exchange	476	76
Total outstanding swap agreements	39,547	37,559

Obligation related to capital leases

A capital lease is a lease that transfers substantially all the benefits and risks inherent in ownership of the asset to the lessee. The net obligation related to capital leases represents the present values of the remaining minimum lease payments under the capital lease arrangements.

Table 6.13 presents the obligation related to capital lease agreements by asset type.

TABLE 6.13

OBLIGATION RELATED TO CAPITAL LEASES

	April 1/2010	Net changes	March 31/2011
	\$	\$	\$
Land	8,879,102	(546,828)	8,332,274
Buildings	2,880,126,083	(316,597,903)	2,563,528,180
Works and infrastructure	622,312,960	(16,842,083)	605,470,877
Machinery and equipment	38,543,507	(10,727,438)	27,816,069
Vehicles	539,870,176	(59,813,121)	480,057,055
Total	4,089,731,828	(404,527,373)	3,685,204,455

Capital Leases

Table 6.14 provides details of obligation under capital lease arrangements.

TABLE 6.14

DETAILS OF OBLIGATION RELATED TO CAPITAL LEASES

(in thousands of dollars)

	Inception date	Lease term in years	Discount rate (%) ⁽¹⁾	Balances at March 31, 2011		
				Total estimated remaining minimum lease payments	Less: imputed interest using the discount rate	Net obligations under capital lease arrangements
Canada Revenue Agency—						
IBM-Computer hardware	Oct 2008	4	3.32	1,231	32	1,199
IBM-Computer hardware	Oct 2008	4	3.32	1,426	37	1,389
IBM-Computer hardware	Oct 2008	4	3.32	1,648	42	1,606
IBM-Computer hardware	Oct 2008	4	3.32	1,860	48	1,812
IBM-Additional engines for computer hardware	Jan 2010	3	1.76	988	14	974
IBM-Additional engines for computer hardware	Jan 2010	3	1.76	1,913	26	1,887
IBM-Additional engines for computer hardware	July 2010	2	1.57	1,535	19	1,516
IBM-Additional engines for computer hardware	Jan 2011	2	1.62	1,308	17	1,291
Other capital leases less than \$1,000,000				1,650	20	1,630
				13,559	255	13,304
Canadian Heritage—						
National Film Board—						
Spirit 4K Film Scanner and DataCine	July 2008	5	8.00	559	34	525
Other capital leases less than \$1,000,000				279	14	265
				838	48	790
Environment—						
Carleton University, Ottawa - National Wildlife Research Centre	May 2002	25	5.63	20,800	7,323	13,477
Supercomputer Meteorological Service of Canada	Sept 2009	3	0.71	6,751	305	6,446
				27,551	7,628	19,923
National Defence—						
Longue Pointe Supply Depot	Nov 1994	35	7.64	62,919	29,381	33,538
Edmonton Armoury - South	May 2001	20	6.07	21,621	5,498	16,123
Edmonton Armoury - North	Dec 2000	20	5.62	13,675	3,142	10,533
Shawinigan Armoury	May 1999	20	5.46	4,529	877	3,652
Milit-Air (NFTC)	Dec 1999	20	5.78	534,706	116,837	417,869
Milit-Air (NFTC)	Oct 2003	17	5.87	68,389	16,534	51,855
Montfort Hospital - Health Services	Oct 2003	17	5.26	69,819	21,717	48,102
IBM - Z10 Defence Enterprise Server	Jan 2009	3	8.17	1,716	56	1,660
Heron Unmanned Air Vehicles (Noctua project)	Jan 2011	1	0.00	10,333		10,333
Other capital leases less than \$1,000,000				316	6	310
				788,023	194,048	593,975

TABLE 6.14

DETAILS OF OBLIGATION RELATED TO CAPITAL LEASES—*Continued*

(in thousands of dollars)

	Inception date	Lease term in years	Discount rate (%) ⁽¹⁾	Balances at March 31, 2011		
				Total estimated remaining minimum lease payments	Less: imputed interest using the discount rate	Net obligations under capital lease arrangements
Natural Resources—						
183 Longwood Drive, Hamilton	Nov 2010	25	3.45	116,139	37,949	78,190
Parliament—						
House of Commons—						
Speed Master - Heidelberg	Feb 2011	5	5.25	1,958	236	1,722
Other capital leases less than \$1,000,000				2,622	262	2,360
				4,580	498	4,082
Public Safety and Emergency Preparedness—						
Royal Canadian Mounted Police—						
RCMP Detachment, Cornwall	Aug 2009	25	5.54	26,836	11,818	15,018
Public Works and Government Services—						
1 Arctic Road, Inuvik	March 2008	10	10.73	1,202	360	842
101 Frederick Street, Kitchener (Lease 1 of 2)	July 2010	5	2.98	922	57	865
101 Frederick Street, Kitchener (Lease 2 of 2)	July 2010	5	7.66	1,807	269	1,538
110 O'Connor Street, Ottawa (Lease 1 of 6)	April 2009	10	5.70	4,623	918	3,705
110 O'Connor Street, Ottawa (Lease 2 of 6)	April 2009	10	5.43	4,537	863	3,674
110 O'Connor Street, Ottawa (Lease 3 of 6)	Dec 2009	10	5.43	8,189	1,668	6,521
110 O'Connor Street, Ottawa (Lease 4 of 6)	Dec 2009	10	5.43	6,072	1,237	4,835
110 O'Connor Street, Ottawa (Lease 5 of 6)	Dec 2009	10	5.43	3,171	646	2,525
110 O'Connor Street, Ottawa (Lease 6 of 6)	April 2010	10	4.37	1,793	303	1,490
1130 Morrison Drive, Ottawa	April 2003	10	6.12	377	23	354
117 Glencoe Drive, Mount Pearl	Aug 2009	10	3.57	3,132	426	2,706
135 Hunter Street East, Hamilton	June 2003	10	5.66	931	57	874
1363 Fourth Avenue, Prince George	Dec 2010	10	6.84	1,691	456	1,235
1431 Merivale Road, Ottawa	Oct 2007	10	8.22	3,414	776	2,638
1484 Centennial Drive, Kingston	Oct 2006	10	18.24	2,987	1,098	1,889
159 Cleopatra Drive, Ottawa	March 2011	10	1.33	5,562	353	5,209
1600 Star Top, Gloucester	July 2004	15	7.15	25,238	6,217	19,021
1620 Dickson Avenue, Kelowna	April 2006	10	4.38	1,749	181	1,568
1725 Woodward Drive, Ottawa (Lease 1 of 2)	Dec 2009	10	8.94	3,889	1,190	2,699
1725 Woodward Drive, Ottawa (Lease 2 of 2)	Dec 2009	10	8.55	3,592	1,061	2,531
179 Third Avenue, Timmins	Feb 2010	10	8.69	6,757	2,051	4,706
18 Corporation Drive, Brampton	April 2004	9	4.37	912	40	872
1801 Hollis and Duke, Halifax	Oct 2009	10	3.89	4,025	618	3,407
181 Queen Street, Ottawa	March 2004	20	10.65	47,086	21,979	25,107
1925 McCallum Road, Abbotsford	Nov 2008	15	4.30	4,944	1,226	3,718
200 John Street West, Oshawa	Nov 2009	10	7.16	2,385	607	1,778
22 De Varennes Street, Gatineau	Nov 2007	10	10.97	4,081	1,184	2,897
220 Fortin Street, Quebec	Dec 2007	10	15.65	1,574	600	974
2455 Don Reid Drive, Ottawa	Dec 2009	15	7.71	4,217	1,615	2,602
248 McArthur Avenue, Ottawa	Sept 2002	10	7.91	610	35	575
2525 Dixie Road, Mississauga	Oct 2009	5	6.67	1,441	159	1,282
2655 Lancaster Road, Ottawa (Lease 1 of 2)	Feb 2009	8	3.94	1,157	125	1,032
2655 Lancaster Road, Ottawa (Lease 2 of 2)	July 2009	8	4.66	1,017	128	889
269 Laurier Avenue, Ottawa	Sept 2005	15	4.18	55,013	9,600	45,413
275 De Baets Street, Winnipeg	Feb 2007	10	17.42	1,631	611	1,020
285 Coventry Road, Ottawa	April 2002	10	6.10	2,006	65	1,941
2920 Highway 104, Antigonish	Feb 2006	10	7.76	791	133	658
295 Belliveau Avenue, Shediac	Jan 2007	15	7.93	4,166	1,376	2,790
3 Lower Malpeque, Charlottetown	June 2008	10	4.19	1,012	139	873
3085 Glen Erin Drive, Mississauga (Lease 1 of 2)	Aug 2010	7	7.28	1,804	362	1,442
3085 Glen Erin Drive, Mississauga (Lease 2 of 2)	Nov 2010	10	5.74	2,760	641	2,119
325 Broadway Avenue, Winnipeg	Jan 2008	10	10.37	9,393	2,657	6,736
3299 Industriel Boulevard, Sherbrooke	Nov 2009	10	6.24	1,652	383	1,269
3600 Lysander Lane, Richmond	March 2010	10	0.43	3,390	67	3,323
365 Hargrave Street, Winnipeg	July 2003	10	4.65	1,135	59	1,076
400 City Hall Square East, Windsor	Jan 2006	10	9.89	3,284	672	2,612
4210 Labelle Street, Ottawa	April 2002	10	5.59	1,005	30	975

TABLE 6.14

DETAILS OF OBLIGATION RELATED TO CAPITAL LEASES—*Continued*

(in thousands of dollars)

	Inception date	Lease term in years	Discount rate (%) ⁽¹⁾	Balances at March 31, 2011		
				Total estimated remaining minimum lease payments	Less: imputed interest using the discount rate	Net obligations under capital lease arrangements
4455 12th Avenue, Shawinigan-Sud	Sept 2003	10	8.85	1,012	104	908
50 King Street, Moncton	June 2002	10	6.40	295	11	284
50 Queen Street North, Kitchener	Nov 2006	7	7.81	1,757	170	1,587
5019, 52nd Street, Yellowknife	Feb 2011	10	2.54	2,096	243	1,853
520 Exmouth Street, Sarnia	Dec 2006	10	4.08	3,032	329	2,703
555 McAllister Drive, Saint John	Nov 2007	10	8.16	4,199	959	3,240
6th and 2nd Building, Edmonton	Sept 2009	5	3.49	1,002	59	943
635 8th Avenue South West, Calgary	July 2009	10	3.55	8,739	1,196	7,543
65 John Savage Avenue, Dartmouth	Oct 2004	10	5.93	1,461	145	1,316
6503 67th Street, Red Deer	Sept 2009	10	4.81	1,104	198	906
78 Richmond Street West, Oshawa	July 2009	5	9.75	3,034	453	2,581
8 Colonnade Road, Ottawa	May 2007	10	5.91	1,771	286	1,485
8 Queen Street East, Sault Ste Marie	June 2010	10	4.95	2,677	528	2,149
81 Kingmingya Road, Inuvik	Jan 2011	10	7.35	1,490	428	1,062
859 Main Street, Moncton	July 2008	10	5.49	1,404	248	1,156
985 McGill Place, Kamloops	June 2002	15	13.50	1,893	613	1,280
Admiral Building, Ottawa	Aug 2009	15	11.51	2,235	1,142	1,093
Albion Executive Tower, Ottawa	Dec 2009	10	6.80	2,783	684	2,099
Bank of Canada, Ottawa	Sept 2002	10	6.00	2,280	99	2,181
Barker House, Fredericton	April 2010	10	2.82	3,206	383	2,823
Bell Canada Place, Ottawa	May 2003	15	10.88	6,690	2,040	4,650
Bell Tower, Edmonton	Jan 2004	10	18.61	1,787	397	1,390
Bellanca Building, Yellowknife	March 2007	5	4.14	1,274	26	1,248
Bonaventure Place, Montreal	May 2005	10	16.43	3,596	989	2,607
Boyd Warehouse, Complex No 2, Ottawa	April 2002	10	14.98	436	33	403
Broad Street Crossing, Regina (Lease 1 of 2)	May 2008	10	4.88	1,543	241	1,302
Broad Street Crossing, Regina (Lease 2 of 2)	May 2008	10	9.77	1,195	335	860
C. D. Howe Building, Ottawa	Sept 1977	35	9.19	8,642	568	8,074
Canada Building, Ottawa	April 2007	10	4.27	4,332	516	3,816
Canada Building & Enterprise Building, Ottawa	April 2004	9	5.94	14,469	858	13,611
Canada Place Building, Edmonton	Oct 2007	25	4.44	398,051	150,284	247,767
Canada Post Place, Ottawa	Dec 2004	15	4.91	26,602	4,971	21,631
Cargill Building, Winnipeg	July 2008	10	7.38	8,337	1,896	6,441
Carling Square, Tower 1, Ottawa	Oct 2007	10	11.76	5,395	1,636	3,759
Carling Square, Tower II, Ottawa	Dec 2007	10	7.83	8,974	2,000	6,974
Centennial House, Winnipeg	April 2008	10	4.69	3,637	550	3,087
Centennial Towers, Ottawa	Dec 2003	10	6.70	29,047	2,515	26,532
Chief Joseph Big Plume Building, Sarnee	Jan 2011	10	5.93	4,402	1,065	3,337
City Place, Winnipeg (Lease 1 of 2)	Nov 2008	10	9.16	2,283	645	1,638
City Place, Winnipeg (Lease 2 of 2)	April 2009	10	7.04	4,393	1,049	3,344
Coast Guard Base, Mount Pearl	Feb 2011	8	2.21	2,064	171	1,893
Colonnade Warehouse, Nepean	April 2007	10	7.80	1,233	251	982
Commerce Tower, Sidney	Dec 2004	7	4.21	158	2	156
Commodity Exchange & Winnipeg Square, Winnipeg (Lease 1 of 2)	Jan 2009	9	9.61	5,069	1,379	3,690
Commodity Exchange & Winnipeg Square, Winnipeg (Lease 2 of 2)	Jan 2009	9	9.74	3,615	994	2,621
Corneston E Systems, Ottawa	Sept 2006	5	6.25	340	6	334
Crownsnest Trail Plaza, Lethbridge	July 2008	10	5.83	1,278	244	1,034
De La Cité Place, Gatineau	Dec 2003	15	9.78	29,931	8,926	21,005
Des Explorateurs Place, Gatineau	Oct 2008	10	4.68	2,336	375	1,961
Federal Court, Montreal	Feb 1994	20	21.53	4,847	1,242	3,605
Fontaine Building, Gatineau	Jan 2008	15	5.82	38,928	10,786	28,142
Fraser Building, Ottawa	Feb 2010	10	3.24	4,046	532	3,514
Galeries Laurentides, Saint-Jérôme	June 2007	10	15.13	1,518	535	983
Glencoe Building, Mount Pearl	Dec 2007	10	10.74	2,621	755	1,866
Guy Favreau Complex, Montreal	Jan 2004	15	5.84	82,820	21,122	61,698
Hamilton Centre, Regina	June 2002	10	15.88	953	88	865
Harry Hays Building, Calgary	Oct 2007	25	4.44	394,035	148,803	245,232

TABLE 6.14

DETAILS OF OBLIGATION RELATED TO CAPITAL LEASES—*Continued*

(in thousands of dollars)

	Inception date	Lease term in years	Discount rate (%) ⁽¹⁾	Balances at March 31, 2011		
				Total estimated remaining minimum lease payments	Less: imputed interest using the discount rate	Net obligations under capital lease arrangements
Heritage Court, Moncton	July 2002	10	11.36	893	64	829
Historic Properties, Halifax	Jan 2006	10	8.18	1,944	338	1,606
I.C.A.O., Montreal	Nov 1996	20	9.94	85,738	24,583	61,155
Iberville IV Tower, Sainte-Foy	April 2005	10	4.68	708	64	644
Jean Edmonds Tower North, Ottawa	Jan 2005	10	4.53	34,008	2,786	31,222
Joe Tobie Building, Yellowknife	April 2008	5	3.08	615	19	596
Joseph Shepard Building, Toronto	Oct 2007	25	4.44	272,429	102,890	169,539
Judicial Complex, Toronto	April 2006	20	11.40	87,541	48,074	39,467
Kent Square Building, Ottawa	Oct 2007	10	4.52	4,176	563	3,613
Laurier Place, Ottawa	May 2009	10	5.51	3,639	708	2,931
Library Square (Block 56), Vancouver	May 1995	25	9.68	60,558	20,371	40,187
Lionel Chevrier Building, Cornwall	Dec 2004	15	6.07	6,857	1,536	5,321
Louis St-Laurent, Gatineau	Nov 2001	15	6.38	48,395	9,474	38,921
Maritime Centre, Halifax (Lease 1 of 3)	Oct 2006	10	10.41	1,137	274	863
Maritime Centre, Halifax (Lease 2 of 3)	Jan 2010	15	6.26	21,777	7,324	14,453
Maritime Centre, Halifax (Lease 3 of 3)	Jan 2010	15	5.78	2,260	715	1,545
Megasys Phase II, Calgary	Feb 2008	10	5.62	6,212	1,064	5,148
Mercury Centre, Ottawa	Jan 2007	25	4.50	134,900	47,349	87,551
Midwest Surveys Building, Calgary	April 2007	10	17.88	4,006	1,559	2,447
Montcalm Place, Phase III, Gatineau	Dec 2003	15	8.65	31,200	8,450	22,750
Narano Building, Ottawa	Feb 2008	10	4.61	1,779	259	1,520
Nova Plaza, Yellowknife (Lease 1 of 2)	April 2009	10	6.00	3,497	725	2,772
Nova Plaza, Yellowknife (Lease 2 of 2)	April 2010	10	10.21	1,778	618	1,160
Parks Canada Building, Dartmouth	July 2009	20	7.61	4,948	2,277	2,671
Pickering Building Towers A & B, Ottawa	Dec 2006	5	18.34	937	61	876
Purdy's Wharf Tower II, Halifax	Oct 2003	8	4.48	298	4	294
RCMP Building, Montreal	Oct 2007	25	4.44	68,266	25,881	42,385
Revenu Canada Building, Montreal	Oct 2007	25	4.44	139,261	52,618	86,643
Roper Ridge Business Park, Edmonton	Nov 2008	10	6.43	6,694	1,434	5,260
Rosdev de Ville, Gatineau	June 2007	10	4.58	22,802	2,970	19,832
Royal Bank Building, Toronto	May 2002	10	12.50	5,675	393	5,282
Royal Centre, New Westminster (Lease 1 of 2)	Nov 2008	10	11.22	2,201	723	1,478
Royal Centre, New Westminster (Lease 2 of 2)	March 2011	9	5.96	1,414	334	1,080
Sixty Queen Building, Ottawa (Lease 1 of 2)	July 2008	10	3.94	2,094	264	1,830
Sixty Queen Building, Ottawa (Lease 2 of 2)	May 2009	9	0.32	5,993	67	5,926
Sixty-Six Slater Building, Ottawa (Lease 1 of 2)	April 2009	10	4.95	4,897	860	4,037
Sixty-Six Slater Building, Ottawa (Lease 2 of 2)	Sept 2010	10	5.53	1,964	436	1,528
Skyline Complex, Ottawa	Oct 2007	25	4.44	307,793	116,437	191,356
Smith Building, St. John's	July 2009	10	7.08	3,881	948	2,933
Terrasses de la Chaudière, Gatineau	Jan 1993	20	9.95	87,466	13,908	73,558
The Baker Center Building, Edmonton	Dec 2007	10	4.45	1,220	166	1,054
The Inuksugait Plaza, Iqaluit	Oct 2006	10	14.28	1,208	374	834
The New Two Seventy Building, Ottawa	June 2007	10	4.58	7,148	938	6,210
The Standard Life Centre, Hamilton	Dec 2007	5	11.15	1,199	109	1,090
Thomas D'Arcy McGee, Ottawa	Oct 2007	25	4.44	240,466	90,749	149,717
Time Square Building, Ottawa	Oct 2010	10	4.76	6,406	1,261	5,145
Trebla Building, Ottawa (Lease 1 of 2)	April 2009	10	9.46	8,731	2,624	6,107
Trebla Building, Ottawa (Lease 2 of 2)	April 2009	10	2.73	922	95	827
Trusco Building, Ottawa	Sept 2006	20	4.28	107,091	28,789	78,302
Urbandale Building, Ottawa	June 2002	10	4.40	617	17	600
VAC Records Management Centre, Charlottetown	Nov 2007	15	13.43	3,820	1,887	1,933
Vanguard Building, Ottawa	Nov 2007	10	4.80	3,134	451	2,683
Vault Building, Lethbridge	April 2008	10	6.18	1,410	268	1,142
Vincent Massey Place, Gatineau	Aug 2001	10	6.21	734	9	725
Waldron Building, Yellowknife	Aug 2007	10	12.22	1,610	493	1,117
Wellington Place, Sherbrooke	Feb 2005	8	6.30	524	30	494
Woodward's Abbott Building, Vancouver	Jan 2010	15	5.35	6,338	1,883	4,455
Other capital leases less						
than \$1,000,000				88,549	25,170	63,379
				3,376,231	1,097,159	2,279,072

TABLE 6.14

DETAILS OF OBLIGATION RELATED TO CAPITAL LEASES—*Concluded*
(in thousands of dollars)

	Inception date	Lease term in years	Discount rate (%) ⁽¹⁾	Balances at March 31, 2011		
				Total estimated remaining minimum lease payments	Less: imputed interest using the discount rate	Net obligations under capital lease arrangements
Transport—						
Confederation Bridge	May 1997	35	6.16	1,383,004	777,533	605,471
Other departments—						
Capital leases less than \$1,000,000				941	51	890
				5,737,702	2,126,987	3,610,715
Consolidated Crown corporations and other entities—						
Canadian Broadcasting Corporation—						
HD3 Mobile	Jan 2011	5	2.95	8,381	578	7,803
Canadian Museum of Nature—						
Natural Heritage Building, Gatineau, Que.	Sept 1996	35	9.88	71,750	41,144	30,606
Canadian Race Relations Foundation—						
Capital leases less than \$1,000,000				10	1	9
First Nations Statistical Institute—						
Xerox		5	4.00	40,032	4,003	36,029
Sustainable Development Technology Canada—						
Capital leases less than \$1,000,000				45	3	42
				120,218	45,729	74,489
Total				5,857,920	2,172,716	3,685,204

(1) For lessors and lessees, the financing rate of a lease agreement is subject to change over the term of lease.

Minimum lease payments related to capital leases

Table 6.15 presents upcoming minimum leases payments for the next five years by ministry.

TABLE 6.15

MINIMUM LEASE PAYMENTS RELATED TO CAPITAL LEASES
(in thousands of dollars)

	Payments due in						Total
	2012	2013	2014	2015	2016	2017 and subsequent years	
Canada Revenue Agency—							
Remaining payments	9,039	4,520					13,559
Imputed interest	223	32					255
	8,816	4,488					13,304
Canadian Heritage—							
National Film Board—							
Remaining payments	389	389	60				838
Imputed interest	38	10					48
	351	379	60				790
Environment—							
Remaining payments	8,051	1,300	1,300	1,300	1,300	14,300	27,551
Imputed interest	1,064	729	696	662	626	3,851	7,628
	6,987	571	604	638	674	10,449	19,923
National Defence—							
Remaining payments	94,617	82,666	82,610	82,546	82,488	363,096	788,023
Imputed interest	33,443	30,481	27,406	24,151	20,855	57,712	194,048
	61,174	52,185	55,204	58,395	61,633	305,384	593,975

TABLE 6.15

MINIMUM LEASE PAYMENTS RELATED TO CAPITAL LEASES—*Concluded*

(in thousands of dollars)

	Payments due in						Total
	2012	2013	2014	2015	2016	2017 and subsequent years	
Natural Resources—							
Remaining payments	4,718	4,718	4,718	4,718	4,718	92,549	116,139
Imputed interest	2,665	2,593	2,519	2,442	2,362	25,368	37,949
	2,053	2,125	2,199	2,276	2,356	67,181	78,190
Parliament—							
House of Commons—							
Remaining payments	980	959	954	953	734		4,580
Imputed interest	179	141	101	60	17		498
	801	818	853	893	717		4,082
Public Safety and Emergency Preparedness—							
Royal Canadian Mounted Police—							
Remaining payments	1,146	1,146	1,146	1,146	1,146	21,106	26,836
Imputed interest	824	805	786	766	744	7,893	11,818
	322	341	360	380	402	13,213	15,018
Public Works and Government Services—							
Remaining payments	282,629	266,166	291,427	220,834	208,405	2,106,770	3,376,231
Imputed interest	127,850	116,978	102,614	93,067	84,605	572,045	1,097,159
	154,779	149,188	188,813	127,767	123,800	1,534,725	2,279,072
Transport—							
Remaining payments	59,075	56,650	57,506	58,375	59,257	1,092,141	1,383,004
Imputed interest	41,466	38,240	38,257	38,250	38,216	583,104	777,533
	17,609	18,410	19,249	20,125	21,041	509,037	605,471
Other departments—							
Capital leases less							
than \$1,000,000—							
Remaining payments	425	266	183	49	18		941
Imputed interest	27	16	7	1	0		51
	398	250	176	48	18		890
	253,290	228,755	267,518	210,522	210,641	2,439,989	3,610,715
Consolidated Crown corporations and other entities—							
Canadian Broadcasting Corporation—							
Remaining payments	1,749	1,730	1,730	1,730	1,442		8,381
Imputed interest	209	164	117	69	19		578
	1,540	1,566	1,613	1,661	1,423		7,803
Canadian Museum of Nature—							
Remaining payments	3,500	3,500	3,500	3,500	3,500	54,250	71,750
Imputed interest	3,017	2,967	2,912	2,851	2,783	26,614	41,144
	483	533	588	649	717	27,636	30,606
Canadian Race Relations Foundation—							
Remaining payments	3	2	2	3			10
Imputed interest	1						1
	2	2	2	3			9
First Nations Statistical Institute—							
Remaining payments	10,008	10,008	10,008	10,008			40,032
Imputed interest	1,601	1,201	801	400			4,003
	8,407	8,807	9,207	9,608			36,029
Sustainable Development Technology Canada—							
Remaining payments	14	14	13	4			45
Imputed interest	1	1	1				3
	13	13	12	4			42
	10,445	10,921	11,422	11,925	2,140	27,636	74,489
Total	263,735	239,676	278,940	222,447	212,781	2,467,625	3,685,204
Summary—							
Remaining payments	476,343	434,034	455,157	385,166	363,008	3,744,212	5,857,920
Imputed interest	212,608	194,358	176,217	162,719	150,227	1,276,587	2,172,716
Net obligation	263,735	239,676	278,940	222,447	212,781	2,467,625	3,685,204

PENSION AND OTHER FUTURE BENEFITS

Pension and other future benefits include liabilities for public sector pensions and other employee and veteran future benefits established under the authority of section 64 of the *Financial Administration Act*.

Public Sector Pensions

The Government sponsors defined benefit pension plans covering substantially all its employees, principally members of the Public Service and certain Public Service corporations and Territorial governments, the Canadian Forces, including the Reserve Force and the Royal Canadian Mounted Police. It also has obligations for several other pension plans; the two most significant ones being for Members of Parliament and federally appointed judges.

The liability for public sector pensions represents the Government's obligations for the major pension plans it sponsors. It is recorded through superannuation accounts, which are generally established pursuant to legislation, and through adjustment allowance accounts. The allowance accounts are used to record: the accumulated amortization of any shortfall or excess between the liability for public sector pensions determined on an actuarial basis for accounting purposes and the balances of the superannuation accounts, the accumulated differential between interest credited to the superannuation accounts and interest based on the actuarial obligations, and any other accounting adjustment required under the Government's accounting policies.

The legislation requires that all pension obligations arising from these plans be met. Prior to April 1, 2000, separate market invested funds were not maintained and no formal debt instruments are issued to the pension accounts by the Government in recognition of the amounts related to pensionable service for this period. Since April 1, 2000, amounts equal to contributions less benefits and other payments related to the Public Service, Canadian Forces and Royal Canadian Mounted Police pension plans, and for the Reserve Force Pension Plan, are transferred to the Public Sector Pension Investment Board (PSP Investments) for investment in capital markets. The goal of PSP Investments is to achieve maximum rates of return on investments without undue risk, while respecting the requirements and financial obligations of each of the public sector pension plans. PSP Investments reports the results of the investments in an annual report tabled in Parliament.

Additional information on the above mentioned plans can be found in the annual reports of the administration of the plans that are tabled in Parliament.

i. Pension plans

Public Service Pension Plan, Canadian Forces Pension Plan including the Reserve Force Pension Plan and Royal Canadian Mounted Police Pension Plan

Under the *Public Service Superannuation Act*, the *Canadian Forces Superannuation Act* and the *Royal Canadian Mounted Police Superannuation Act*, basic pensions for

these plans are generally based on the best five consecutive years' average earnings and accrue at two percent of these average earnings per year of service, to a maximum of 70 percent of final average earnings. Basic pension benefits are coordinated with benefits under the Canada/Quebec Pension Plans. Pension benefits are indexed annually on January 1 to the cost of living.

In 2011, plan members' contributions were 5.5 percent (5.2 percent in 2010) for the first nine months and 5.8 percent (5.5 percent in 2010) for the last three months on salary up to the Yearly Maximum Pensionable Earnings (YMPE) for Canada Pension Plan (CPP) or Quebec Pension Plan (QPP) purposes and 8.4 percent (8.4 percent in 2010) on salary above the YMPE.

Employer contributions are made monthly to provide for the cost (net of employee contributions) of the benefits that have accrued in respect of that month at a rate determined by the President of the Treasury Board. For 2011, the employer contribution rates were about 1.9, 2.5 and 2.2 (1.9, 2.6 and 2.2 respectively in 2010) times the current year's employee contribution for the plans under the *Public Service Superannuation Act*, the *Canadian Forces Superannuation Act* and the *Royal Canadian Mounted Police Superannuation Act*, respectively.

Since April 1, 2000, new contributions made to these pension plans by both plan members and by the Government as the employer are credited to pension fund accounts. An amount equal to these contributions less benefits and other payments related to post March 2000 service is transferred to PSP Investments to be invested in capital markets.

The superannuation accounts, which continue to record the transactions that pertain to pre April 1, 2000 service, are credited with interest at rates that are based on the Government of Canada long-term bond rate. The average interest rate credited to the accounts was about 6.5 percent in 2011 (6.7 percent in 2010). The pension fund accounts, which record the transactions that pertain to service since April 1, 2000, are only flow through accounts used to transfer funds to PSP Investments, and as such they do not earn interest. The balance in these accounts at year-end corresponds to money that was in transit or pending transfer to PSP Investments.

To reflect *Income Tax Act* restrictions on the benefits payable from registered pension plans, pension legislation contains a number of provisions to allow various federal service superannuation plans to adapt to the tax restrictions. These include Retirement Compensation Arrangements Accounts established under the *Special Retirement Arrangements Act* (SRAA), to record transactions for those pension benefits above the limits, or not permitted under the *Income Tax Act*.

Members of Parliament retiring allowances

Members of Parliament are eligible at age 55 to receive a basic allowance upon termination of membership and after having contributed to the plan for at least six years. The basic allowance is based on the best five years' average sessional indemnity and accrues at a rate of 3 percent of average sessional indemnities for both Members of the House of Commons and for Senators. Basic allowances are indexed annually on January 1 to the cost of living once recipients reach age 60.

Members' contributions for these benefits are generally 7 percent for Members of the House of Commons and for Senators. The Government contributions are made monthly to provide for the cost (net of Members' contributions) of the benefits that have accrued in respect of that month at a rate determined by the President of the Treasury Board. The Government contributions, expressed as a multiple of Members' contributions, are on average as follows:

	2011	2010
Members of Parliament—		
House of Commons—		
Retiring allowances account	4.3	3.9
Compensation arrangements account	7.8	7.3
The Senate—		
Retiring allowances account	3.6	3.5
Compensation arrangements account	4.7	4.6

Contributions are credited to the appropriate pension accounts. The accounts earn interest at a rate of 2.5 percent per quarter.

Pension plan for federally appointed judges

This plan provides fully indexed annuities to judges and to all eligible survivors providing they meet minimum age and service requirements. Unlike other pension plans, the judges' plan does not have an explicit accrual rate for benefits. Instead, the full benefit amount is generally payable when the member has completed 15 years of pensionable service and the sum of the member's age and years of service totals 80.

Judges appointed to the bench before February 17, 1975, make required contributions of 1.5 percent of salary. All other judges contribute 7 percent of salary. Legislation does not require a specific pension account to be maintained to record the transactions pertaining to this plan. Therefore, except for the portion recorded in the Supplementary Retirement Benefit Account, the liability pertaining to this plan is recorded through an allowance account. During the year, benefits paid are recorded as expenditures against the statutory payment authority. The expense is adjusted at year-end through an allowance account, to bring the current year expense from an expenditure to an accrual accounting basis, similar to that of the other pension plans. During the year, the benefit payments charged to the expenditure au-

thority amounted to \$108 million (\$104 million in 2010). At March 31, 2011, the portion of the pension liability recorded through an allowance account for the judges' pension plan amounted to \$1,895 million (\$1,786 million in 2010).

ii. Actuarial valuations

As required under the *Public Pensions Reporting Act*, actuarial valuations are performed at least every three years for funding purposes on the major pension plans using the projected benefit method pro-rated on services.

The most recent date for the actuarial valuation of each pension plan is as follows:

Public Service—March 31, 2008;

Canadian Forces—March 31, 2010;

Royal Canadian Mounted Police—March 31, 2008;

Members of Parliament—March 31, 2010;

Federally appointed judges—March 31, 2010.

Actuarial valuations for the Retirement Compensation Arrangements (RCA) related to the Public Service, Canadian Forces, Royal Canadian Mounted Police and Members of Parliament pension plans were done as part of the valuation of the related plan.

In accordance with the legislation governing the major pension plans, the President of the Treasury Board has the authority to direct that any actuarial deficiency identified be credited to the appropriate account or fund in equal instalments over a period not exceeding fifteen years commencing in the year in which the actuarial report is laid before Parliament. During the year, credit adjustments of \$6.2 million and \$0.6 million (\$6.2 million and \$0.6 million in 2010) were made to the Retirement Compensation Arrangements Account No. 2 and the Members of Parliament Retirement Compensation Arrangements Account, respectively as a result of their last actuarial valuation.

A comparable provision gives authority to deal with excesses in the superannuation accounts by debiting the appropriate account over a period of up to fifteen years. Any future surpluses identified in the Pension Funds may be dealt with by a reduction of Government and/or plan member contributions, or by withdrawing amounts from the Fund. As a result of the last actuarial valuations, no debit adjustment was made during the year (nil in 2010).

Table 6.16 presents a summary of the balances and transactions for the liability for public sector pensions. Receipts and other credits for the pension accounts consist of contributions from plan members, related contributions from the Government and participating Public Service corporations and Territorial governments, transfers from other pension funds, other contributions related to actuarial liability adjustments, refunds of refundable tax and interest. Payments and other charges for the pension accounts consist of annuity payments for pensions, minimum benefits, cash termination allowances (lump sum payments to employees suffering a disability), refunds of con-

tributions, pension division payments, transfer value payments, transfers to other plans, remittances of refundable tax, payment of administrative expenses, debits resulting from triennial actuarial reviews, and transfers to PSP Investments. Adjustments to the allowance account result from annual

actuarial valuations performed for accounting purposes, between the interest based on the actuarial obligations and interest credited to the pension accounts, and from any other accounting adjustment required under the Government's accounting policies.

TABLE 6.16
PUBLIC SECTOR PENSIONS

	April 1/2010	Receipts and other credits	Payments and other charges	March 31/2011
	\$	\$	\$	\$
Public Service Superannuation Account,				
Table 6.18	94,568,793,168	6,057,257,926	4,844,024,357	95,782,026,737
Allowance for pension adjustments	(10,753,000,000)	372,000,000	532,000,000	(10,913,000,000)
	83,815,793,168	6,429,257,926	5,376,024,357	84,869,026,737
Public Service Pension Fund Account,				
Table 6.19	259,560,587	4,341,041,052	4,369,545,301	231,056,338
Allowance for pension adjustments	827,000,000	962,000,000		1,789,000,000
	1,086,560,587	5,303,041,052	4,369,545,301	2,020,056,338
Canadian Forces Superannuation Account,				
Table 6.20	45,490,149,408	2,894,823,888	2,389,710,461	45,995,262,835
Allowance for pension adjustments	(5,411,000,000)	110,000,000	252,000,000	(5,553,000,000)
	40,079,149,408	3,004,823,888	2,641,710,461	40,442,262,835
Canadian Forces Pension Fund Account,				
Table 6.21	38,045,434	1,089,264,142	1,089,565,829	37,743,747
Allowance for pension adjustments	354,000,000	251,000,000	16,000,000	589,000,000
	392,045,434	1,340,264,142	1,105,565,829	626,743,747
Reserve Force Pension Fund Account,				
Table 6.22	4,315,976	65,836,596	65,125,834	5,026,738
Allowance for pension adjustments	200,000,000	10,000,000	10,000,000	200,000,000
	204,315,976	75,836,596	75,125,834	205,026,738
Royal Canadian Mounted Police Superannuation Account,				
Table 6.23	12,595,517,080	803,241,271	552,181,012	12,846,577,339
Allowance for pension adjustments	(1,384,000,000)	30,000,000	62,000,000	(1,416,000,000)
	11,211,517,080	833,241,271	614,181,012	11,430,577,339
Royal Canadian Mounted Police Pension Fund Account,				
Table 6.24	13,204,037	403,924,611	404,575,705	12,552,943
Allowance for pension adjustments	86,000,000	99,000,000		185,000,000
	99,204,037	502,924,611	404,575,705	197,552,943
Members of Parliament Retiring Allowances Account,				
Table 6.25	606,714,383	71,918,278	22,996,056	655,636,605
Allowance for pension adjustments	(198,000,000)		37,000,000	(235,000,000)
	408,714,383	71,918,278	59,996,056	420,636,605
Members of Parliament Retirement Compensation				
Arrangements Account, Table 6.26	197,463,495	43,371,464	25,801,741	215,033,218
Allowance for pension adjustments	162,000,000	17,000,000	13,000,000	166,000,000
	359,463,495	60,371,464	38,801,741	381,033,218
Retirement Compensation Arrangements (RCA) Account,				
Table 6.27	1,847,739,873	302,881,966	214,273,223	1,936,348,616
Allowance for pension adjustments	1,393,000,000	172,000,000	23,000,000	1,542,000,000
	3,240,739,873	474,881,966	237,273,223	3,478,348,616
Supplementary Retirement Benefits Account (Judges),				
Table 6.28	158,741,888	9,840,052		168,581,940
Allowance for pension adjustments	1,786,000,000	111,000,000	2,000,000	1,895,000,000
	1,944,741,888	120,840,052	2,000,000	2,063,581,940
Supplementary Retirement Benefits Account (Others),				
Table 6.28	544,741	50,676	60,975	534,442
Total	142,842,790,070	18,217,451,922	14,924,860,494	146,135,381,498
SUMMARY—				
Superannuation accounts	155,780,790,070	16,083,451,922	13,977,860,494	157,886,381,498
Allowance for pension adjustments	(12,938,000,000)	2,134,000,000	947,000,000	(11,751,000,000)
Total	142,842,790,070	18,217,451,922	14,924,860,494	146,135,381,498

Table 6.17 presents a summary of transactions in public sector pensions that resulted in charges to expenses. Interest is calculated based on the actuarial obligations under the various plans. The pension interest expenses represent the interest

credited to the superannuation accounts in accordance with the pension legislation, shown net of a provision of \$2,568 million (\$1,726 million in 2010) and of \$2,758 million (\$2,101 million in 2010) in expected return on pension investments.

TABLE 6.17

SUMMARY OF TRANSACTIONS IN PUBLIC SECTOR PENSIONS THAT RESULTED IN CHARGES TO EXPENSES

(in millions of dollars)

	2010-2011											
	Government contri- butions	Statu- tory pay- ments	Current service cost adjustments	Net current service costs	Funding of actuarial liability adjustment	Pension Plan amendment costs	Amorti- zation of estimation adjustments	Net pension expenses	Net pension interest expenses	Total	2009-2010	
Public Service Superannuation Account ⁽¹⁾	23		(53)	(30)			372	342	5,526	5,868	6,031	
Public Service Pension Fund Account	2,543		87	2,630			474	3,104	401	3,505	3,044	
Canadian Forces Superannuation Account	3		(7)	(4)			110	106	2,642	2,748	2,674	
Canadian Forces Pension Fund Account	772		(16)	756			141	897	110	1,007	837	
Reserve Force Pension Fund Account	42		8	50			(10)	40	2	42	69	
Defence Services Pension Continuation Act		5		5				5		5	6	
Royal Canadian Mounted Police Superannuation Account	1		(1)				30	30	741	771	806	
Royal Canadian Mounted Police Pension Fund Account	273		9	282			47	329	43	372	329	
Royal Canadian Mounted Police Continuation Act		16		16				16		16	18	
Members of Parliament Retiring Allowances Account	8			8				8	25	33	36	
Members of Parliament Retirement Compensation Arrangements Account	19		(1)	18	1		(2)	17	12	29	31	
Retirement Compensation Arrangements (RCA) Account	135		19	154	6		41	201	118	319	239	
Supplementary Retirement Benefits Account	3			3				3		3	3	
Judges Act		108	(2)	106			23	129	91	220	207	
Other (diplomatic services, lieutenant governors, etc.)		2		2				2		2	2	
Subtotal	3,822	131	43	3,996	7		1,226	5,229	9,711	14,940	14,332	
Less: costs already recorded in the allowance for pension adjustments of previous years					(7)			(7)		(7)	(7)	
Less: contributions from the Judges plan recorded to revenues		(13)		(13)				(13)		(13)	(13)	
Total	3,822	118	43	3,983			1,226	5,209	9,711	14,920	14,312	

⁽¹⁾ Includes payments under *Supplementary Retirement Benefits Act* and various acts.

Public Service Superannuation Account

This account, established by the *Public Service Superannuation Act*, is used to record all transactions (contributions, benefit payments, transfers and interest credits) in respect of service accrued by Public Service members up to March 31, 2000.

TABLE 6.18**PUBLIC SERVICE SUPERANNUATION ACCOUNT**

	2010-2011	2009-2010
	\$	\$
Opening balance	94,568,793,168	93,054,796,451
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Government employees	5,741,576	6,941,893
Retired employees	23,057,162	25,294,035
Public Service corporation employees	331,040	371,083
Employer contributions—		
Government	23,197,946	25,776,126
Public Service corporations	361,879	334,369
Transfers from other pension funds	50,394	883,897
Interest	6,004,517,929	6,159,725,451
	6,057,257,926	6,219,326,854
	100,626,051,094	99,274,123,305
PAYMENTS AND OTHER CHARGES—		
Annuities	4,654,275,769	4,530,362,947
Minimum benefits	12,607,868	12,261,638
Pension division payments	23,959,826	27,948,347
Pension transfer value payments	32,279,928	26,187,931
Returns of contributions—		
Government employees	86,319	22,013
Public Service corporation employees	35,352	19,577
Transfers to other pension funds	30,752,009	14,274,266
Administrative expenses	90,027,286	94,253,418
	4,844,024,357	4,705,330,137
Closing balance	95,782,026,737	94,568,793,168

Public Service Pension Fund Account

This account is used to record the transactions in respect of service accrued on or after April 1, 2000 under the *Public Service Superannuation Act*. An amount equal to contributions, net of benefits and other payments, is transferred to PSP Investments to be invested in financial markets. The closing balance in this account represents amounts in transit or pending transfer to PSP Investments.

TABLE 6.19**PUBLIC SERVICE PENSION FUND ACCOUNT**

	2010-2011	2009-2010
	\$	\$
Opening balance	259,560,587	179,618,666
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Government employees	1,348,019,576	1,358,836,378
Retired employees	29,409,311	23,708,690
Public Service corporation employees	119,656,803	106,450,252
Employer contributions—		
Government	2,543,396,141	2,569,573,674
Public Service corporations	228,623,470	204,463,648
Transfers from other pension funds	71,935,751	109,240,943
	4,341,041,052	4,372,273,585
PAYMENTS AND OTHER CHARGES—		
Annuities	568,916,315	441,050,660
Minimum benefits	8,928,269	6,308,145
Pension division payments	10,096,061	9,676,503
Pension transfer value payments	97,684,827	61,413,313
Returns of contributions—		
Government employees	12,298,589	8,738,385
Public Service corporation employees	2,520,594	1,900,298
Transfers to other pension funds	40,395,688	21,729,870
Administrative expenses	37,725,355	34,684,226
	778,565,698	585,501,400
Receipts and other credits less payments and other charges	3,562,475,354	3,786,772,185
Transfers to Pension Investment Board	3,590,979,603	3,706,830,264
Closing balance	231,056,338	259,560,587

Canadian Forces Superannuation Account

This account, established by the *Canadian Forces Superannuation Act*, is used to record all transactions (contributions, benefit payments, transfers and interest credits) in respect of service accrued by Canadian Forces members up to March 31, 2000.

TABLE 6.20

CANADIAN FORCES SUPERANNUATION ACCOUNT

	2010-2011	2009-2010
	\$	\$
Opening balance	45,490,149,408	44,881,569,952
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel	3,275,068	3,255,207
Contributions by the Government	3,275,068	3,255,207
Interest	2,886,559,132	2,974,368,763
Other	1,714,620	1,954,644
	2,894,823,888	2,982,833,821
	48,384,973,296	47,864,403,773
PAYMENTS AND OTHER CHARGES—		
Pensions and retiring allowance payments	2,331,573,264	2,319,730,584
Pension division payments	40,772,415	34,703,468
Cash termination allowances and returns of contributions	207,547	554,089
Transfers to Public Service Superannuation Account	168,930	881,947
Administrative expenses	14,601,593	15,035,661
Pension transfer value payments	2,386,712	3,348,616
	2,389,710,461	2,374,254,365
Closing balance	45,995,262,835	45,490,149,408

Canadian Forces Pension Fund Account

This account is used to record the transactions in respect of service accrued on or after April 1, 2000 under Part I of the *Canadian Forces Superannuation Act*. An amount equal to contributions, net of benefits and other payments, is transferred to PSP Investments to be invested in financial markets. The closing balance in this account represents amounts in transit or pending transfer to PSP Investments.

TABLE 6.21

CANADIAN FORCES PENSION FUND ACCOUNT

	2010-2011	2009-2010
	\$	\$
Opening balance	38,045,434	59,292,472
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel	305,907,477	285,757,510
Contributions by the Government	772,420,340	759,760,350
Transfers from other pension funds	10,936,325	69,753
	1,089,264,142	1,045,587,613
PAYMENTS AND OTHER CHARGES—		
Pensions and retiring allowance payments	189,805,910	158,235,952
Pension division payments	18,799,480	13,464,999
Cash termination allowances and returns of contributions	2,108,494	4,298,365
Transfers to Public Service Superannuation Account	382,989	658,230
Administrative expenses	5,210,609	4,491,171
Pension transfer value payments	45,159,184	19,237,188
	261,466,666	200,385,905
Receipts and other credits less payments and other charges	827,797,476	845,201,708
Transfers to Pension Investment Board	828,099,163	866,448,746
Closing balance	37,743,747	38,045,434

Reserve Force Pension Fund Account

This account is used to record the transactions in respect of service accrued on or after March 1, 2007 in accordance with Part 1.1 of the *Canadian Forces Superannuation Act*. An amount equal to contributions, net of benefits and other payments, is transferred to PSP Investments to be invested in financial markets. The closing balance in this account represents amounts in transit or pending transfer to PSP Investments.

TABLE 6.22

RESERVE FORCE PENSION FUND ACCOUNT

	2010-2011	2009-2010
	\$	\$
Opening balance	4,315,976	6,077,630
RECEIPTS AND OTHER CREDITS –		
Contributions from personnel	24,314,676	28,034,415
Contributions by the Government	41,521,920	67,636,180
	65,836,596	95,670,595
PAYMENTS AND OTHER CHARGES—		
Pensions and retiring allowance payments	1,316,339	993,863
Cash termination allowances and returns of contributions	158,392	181,551
Administrative expenses	5,279,429	5,328,119
Pension transfer value payments	4,326,372	6,692,847
	11,080,532	13,196,380
Receipts and other credits less payments and other charges	54,756,064	82,474,215
Transfers to Pension Investment Board	54,045,302	84,235,869
Closing balance	5,026,738	4,315,976

Royal Canadian Mounted Police Superannuation Account

This account, established by the *Royal Canadian Mounted Police Superannuation Act* is used to record all transactions (contributions, benefit payments, transfers and interest credits) in respect of service accrued by Royal Canadian Mounted Police members up to March 31, 2000.

TABLE 6.23

ROYAL CANADIAN MOUNTED POLICE SUPERANNUATION ACCOUNT

	2010-2011	2009-2010
	\$	\$
Opening balance	12,595,517,080	12,306,592,642
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel (current and arrears)	758,609	865,248
Contributions by the Government	737,147	848,434
Transfers from other pension funds		
Interest	801,745,515	816,709,495
	803,241,271	818,423,177
	13,398,758,351	13,125,015,819
PAYMENTS AND OTHER CHARGES—		
Annuities and allowance payments	531,518,582	513,027,222
Pension division payments	10,668,303	7,918,547
Returns of contributions	33,417	2,150
Cash termination allowance and gratuities	138,380	11,086
Commuted value payments	1,095,753	1,816,176
Transfers to other pension funds	72,988	220,681
Interest on returns of contributions	40,812	2,107
Administrative expenses	8,612,777	6,500,770
	552,181,012	529,498,739
Closing balance	12,846,577,339	12,595,517,080

Royal Canadian Mounted Police Pension Fund Account

This account is used to record the transactions in respect of service accrued on or after April 1, 2000 under the *Royal Canadian Mounted Police Superannuation Act*. An amount equal to contributions, net of benefits and other payments, is transferred to PSP Investments to be invested in financial markets. The closing balance in this account represents amounts in transit or pending transfer to PSP Investments.

TABLE 6.24
ROYAL CANADIAN MOUNTED POLICE PENSION FUND ACCOUNT

	2010-2011	2009-2010
	\$	\$
Opening balance	13,204,037	11,698,838
RECEIPTS AND OTHER CREDITS—		
Contributions from personnel (current and arrears)	128,533,719	119,012,892
Contributions by the Government	272,898,310	255,926,319
Transfers from other pension funds	2,492,582	1,726,185
	403,924,611	376,665,396
PAYMENTS AND OTHER CHARGES—		
Annuities and allowance payments	51,981,566	42,861,173
Minimum benefits	162,249	66,464
Pension division payments	4,221,403	2,805,547
Returns of contributions	169,327	129,550
Commuted value payments	3,453,132	4,915,742
Transfers to other pension funds	415,084	535,590
Interest on returns of contributions	29,712	8,964
Administrative expenses	3,200,111	2,110,662
	63,632,584	53,433,692
Receipts and other credits less payments and other charges	340,292,027	323,231,704
Transfers to Pension Investment Board	340,943,121	321,726,505
Closing balance	12,552,943	13,204,037

Members of Parliament Retiring Allowances Account

This account was established by the *Members of Parliament Retiring Allowances Act*, to provide pension benefits to eligible Members of Parliament who contributed to the plan. "Member" means a Member of the Senate or the House of Commons. Benefits are also available to eligible surviving spouses and/or eligible dependent children of Members who served on or after a certain date and contributed under the Act.

TABLE 6.25
MEMBERS OF PARLIAMENT RETIRING ALLOWANCES ACCOUNT

	2010-2011	2009-2010
	\$	\$
Opening balance	606,714,383	562,661,375
RECEIPTS AND OTHER CREDITS—		
Members' contributions—		
Current	1,822,702	1,777,504
Arrears of principal, interest and mortality insurance	17,615	43,731
Government contributions—		
Current	7,618,115	6,800,618
Interest	62,459,846	57,879,875
	71,918,278	66,501,728
	678,632,661	629,163,103
PAYMENTS AND OTHER CHARGES—		
Annual allowances	22,996,056	22,448,720
	22,996,056	22,448,720
Closing balance	655,636,605	606,714,383

Members of Parliament Retirement Compensation Arrangements Account

This account was established by the *Members of Parliament Retiring Allowances Act*, to provide for benefits in respect of pension credits accrued by Members of Parliament which are not payable out of the Members of Parliament Retiring Allowances Account. Benefits are also available to eligible surviving spouses and/or eligible dependent children of Members.

TABLE 6.26

MEMBERS OF PARLIAMENT RETIREMENT COMPENSATION ARRANGEMENTS ACCOUNT

	2010-2011	2009-2010
	\$	\$
Opening balance	197,463,495	181,228,970
RECEIPTS AND OTHER CREDITS—		
Members' contributions—		
Current	2,677,739	2,681,546
Arrears of principal, interest and mortality insurance	28,058	29,427
Government contributions—		
Current	19,084,944	18,071,572
Interest	20,980,723	19,272,737
Actuarial liability adjustment	600,000	600,000
	43,371,464	40,655,282
	240,834,959	221,884,252
PAYMENTS AND OTHER CHARGES—		
Annual allowances	8,985,433	8,697,147
Refundable tax remitted to Canada Revenue Agency	16,820,431	15,693,048
Withdrawals	(4,123)	29,158
Interest on withdrawals		1,404
	25,801,741	24,420,757
Closing balance	215,033,218	197,463,495

Retirement Compensation Arrangements (RCA) Account

The RCA was established by the *Special Retirement Arrangements Act* (SRAA) to provide pension benefits for federal employees under retirement compensation arrangements.

The RCA No.1 pays those pension benefits above the amount that may, in accordance with the *Income Tax Act* restrictions on registered pension plans, be paid under the *Public Service Superannuation Act*, the *Canadian Forces Superannuation Act* and the *Royal Canadian Mounted Police Superannuation Act*. The RCA No.1 was created effective December 15, 1994.

The RCA No.2 pays benefits to Public Service employees who were between the ages of 50 and 54 and declared surplus as part of a three year Government downsizing initiative which ended on March 31, 1998. It pays the difference between an unreduced pension and the reduced pension for early retirement payable from the Public Service Superannuation Account. The RCA No.2 was created April 1, 1995 and is funded entirely by the Government.

TABLE 6.27

RETIREMENT COMPENSATION ARRANGEMENTS (RCA) ACCOUNT

	RCA No.1						RCA No.2			
	Public Service		Canadian Forces		Royal Canadian Mounted Police		Public Service		Total	
	2010-2011	2009-2010	2010-2011	2009-2010	2010-2011	2009-2010	2010-2011	2009-2010	2010-2011	2009-2010
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Opening balance	767,691,100	701,293,471	255,794,444	216,750,935	27,671,517	26,020,377	796,582,812	810,243,768	1,847,739,873	1,754,308,551
RECEIPTS AND OTHER CREDITS—										
Contributions—										
Government employees	9,162,488	9,185,855	2,423,263	2,510,265	215,749	205,754			11,801,500	11,901,874
Retired employees	352,284	298,634							352,284	298,634
Public Service corporation employees	1,578,249	1,374,869							1,578,249	1,374,869
Employer contributions—										
Government	81,975,311	69,466,421	50,821,804	61,790,926	1,622,365	1,813,012			134,419,481	133,070,359
Public Service corporations	14,375,676	10,412,725							14,375,676	10,412,725
Transfers from other pension funds	24,564	2,254							24,564	2,254
Refundable tax							12,671,024	9,733,092	12,671,024	9,733,092
Interest	52,072,718	49,218,888	17,968,650	16,197,106	1,829,312	1,801,845	49,588,508	52,594,489	121,459,188	119,812,328
Actuarial liability adjustment							6,200,000	6,200,000	6,200,000	6,200,000
	159,541,290	139,959,646	71,213,717	80,498,297	3,667,426	3,820,611	68,459,532	68,527,581	302,881,966	292,806,135
	927,232,390	841,253,117	327,008,161	297,249,232	31,338,943	29,840,988	865,042,344	878,771,349	2,150,621,839	2,047,114,686
PAYMENTS AND OTHER CHARGES—										
Annuities	15,705,840	13,512,882	2,622,836	2,026,427	495,302	425,712	82,037,465	82,188,537	100,861,443	98,153,558
Minimum benefits	77,165	4,816							77,165	4,816
Pension division payments	391,575	238,432	60,304	113,972	22,359				474,238	352,404
Transfer value and interest	426,839	564,683	462,189	233,728					889,028	798,411
Returns of contributions—										
Government employees	26,276	17,676	2,002		11,900	699			40,178	18,375
Public Service corporation employees	16,841	1,784							16,841	1,784
Transfers	2,266,316	331,932		15,210	5,942				2,272,258	347,142
Refundable tax	70,965,046	58,889,812	37,088,749	39,065,451	1,588,277	1,743,060			109,642,072	99,698,323
	89,875,898	73,562,017	40,236,080	41,454,788	2,123,780	2,169,471	82,037,465	82,188,537	214,273,223	199,374,813
Closing balance	837,356,492	767,691,100	286,772,081	255,794,444	29,215,163	27,671,517	783,004,879	796,582,812	1,936,348,616	1,847,739,873

Supplementary Retirement Benefits Account

This account was established by the *Supplementary Retirement Benefits Act*, to provide for pension benefit increases resulting from changes in the Consumer Price Index.

The account continues to provide for increased pension benefits resulting from indexation for pensions of federally appointed judges, and recipients of pensions under various Continuation Acts and other Acts.

TABLE 6.28
SUPPLEMENTARY RETIREMENT BENEFITS ACCOUNT

	Judges		Others ⁽¹⁾		Total	
	2010-2011	2009-2010	2010-2011	2009-2010	2010-2011	2009-2010
	\$	\$	\$	\$	\$	\$
Opening balance	158,741,888	149,337,519	544,741	519,547	159,286,629	149,857,066
RECEIPTS AND OTHER CREDITS—						
Employee contributions—						
Government	2,999,182	2,907,209	17,661	18,980	3,016,843	2,926,189
Matching contributions—						
Government	2,999,182	2,907,209	19,779	19,239	3,018,961	2,926,448
Interest	3,841,688	3,589,951	13,236	12,528	3,854,924	3,602,479
	9,840,052	9,404,369	50,676	50,747	9,890,728	9,455,116
	168,581,940	158,741,888	595,417	570,294	169,177,357	159,312,182
PAYMENTS AND OTHER CHARGES—						
Annuities			16,891	25,553	16,891	25,553
Returns of contributions			44,084		44,084	
			60,975	25,553	60,975	25,553
Closing balance	168,581,940	158,741,888	534,442	544,741	169,116,382	159,286,629

⁽¹⁾ Includes lieutenant governors and non-career diplomats.

Allowance for Pension Adjustments

This account records the accounting adjustments resulting from annual actuarial valuations.

Estimation adjustments of \$1,226 million in net losses (\$1,064 million in net losses in 2010) due to experience gains and losses and changes in actuarial assumptions were amortized to this account and increased pension costs for the year.

An amount of \$7 million (\$7 million in 2010) was recorded in this account during the year to offset pension costs charged to expenses in previous years but recorded in the accounts in the year.

An amount of \$43 million was credited (\$489 million debited in 2010) to this account and increased (decreased in 2010) pension costs to adjust for the difference between the Government contributions and the net cost of current services.

An amount of \$2,568 million (\$1,726 million in 2010) was credited to this account to adjust for the difference between interest based on the actuarial obligations and interest credited to the superannuation accounts and an amount of \$2,758 million (\$2,101 million in 2010) was recorded in this account to record the expected return on the pension investments.

As well, a consolidation adjustment of \$115 million (\$107 million in 2010) was credited to this account and debited against personal tax revenues to eliminate the effect of internal transactions resulting from tax amounts debited to the RCA accounts that were previously recorded as tax revenues.

The unamortized estimation adjustment of \$13,198 million in net losses (\$13,164 million in 2010) will be amortized to this account and will affect expenses in future years.

As a result of annual actuarial valuations for accounting purposes, the net liability for public sector pensions was found to be \$1,448 million higher (\$224 million higher in 2010) than the balance of the superannuation accounts, plus the market related value of the pension investments held by PSP Investments and the contributions receivable from employees for past service. This amount is made up of:

	Excess (shortfall) (in millions of dollars)	
	2011	2010
Public Service Pension Plan—		
Public Service Superannuation Account.....	7,341	7,504
Public Service Pension Fund.....	(6,109)	(6,266)
Retirement Compensation Arrangements....	(1,461)	(1,519)
	(229)	(281)
Canadian Forces Pension Plan—		
Canadian Forces Superannuation Account.....	3,453	3,798
Canadian Forces Pension Fund.....	(2,566)	(1,811)
Reserve Force Pension Fund.....	(112)	(39)
Retirement Compensation Arrangements....	(124)	(189)
	651	1,759
Royal Canadian Mounted Police Pension Plan—		
Royal Canadian Mounted Police Superannuation Account.....	919	965
Royal Canadian Mounted Police Pension Fund.....	(702)	(706)
Retirement Compensation Arrangements....	(20)	(23)
	197	236
Members of Parliament Pension Plan—		
Members of Parliament Retiring Allowances Retirement Compensation Arrangements....	224	208
	(172)	(155)
	52	53
Pension plan for federally appointed judges.....	(2,119)	(1,991)
Total.....	(1,448)	(224)

Certain comparative figures have been reclassified to conform to the current year's presentation.

Other employee and veteran future benefits

The Government sponsors a variety of other future benefit plans from which employees and former employees (including military or Royal Canadian Mounted Police members), can benefit, during or after employment or upon retirement. Some are considered retirement benefits, whereby benefits are expected to be provided after retirement to employees and their beneficiaries or dependents. Others are considered post-employment benefits, whereby benefits are expected to be paid after employment but before retirement. Benefits for veterans are paid to war veterans, as well as to Canadian Forces retired veterans and Canadian Forces still-serving members. Benefits for members of the Royal Canadian Mounted Police are paid to both current and former members. These are primarily

post-employment benefits, but some benefits are also paid during employment to still-serving members. They include disability and associated benefits paid to veterans or Royal Canadian Mounted Police members, or to their beneficiaries and dependants.

The other major future benefits include the Public Service Health Care Plan and the Pensioners' Dental Services Plan available to retired employees and retired military and Royal Canadian Mounted Police members and post-employment benefits such as workers' compensation benefits and severance benefits that accumulate. Table 6.29 presents the balance of these liabilities at year-end.

TABLE 6.29
OTHER EMPLOYEE AND VETERAN FUTURE BENEFITS

	April 1/2010	Receipts and other credits	Payments and other charges	March 31/2011
	\$	\$	\$	\$
Veterans' disability and other future benefits	30,425,000,000	4,661,000,000	3,423,000,000	31,663,000,000
Royal Canadian Mounted Police disability and other future benefits	2,244,000,000	453,000,000	100,000,000	2,597,000,000
Public Service Health Care Plan	13,290,000,000	2,095,000,000	362,000,000	15,023,000,000
Pensioners' Dental Services Plan	2,308,000,000	192,000,000	68,000,000	2,432,000,000
Severance and other benefits	5,261,000,000	965,000,000	489,000,000	5,737,000,000
Workers' compensation	699,000,000	169,000,000	114,000,000	754,000,000
Total	54,227,000,000	8,535,000,000	4,556,000,000	58,206,000,000

All of these plans are unfunded. The Public Service Health Care Plan and the Pensioners' Dental Services Plan are contributory plans. Contributions by retired plan members are made to the plans only in the year the benefits are payable to retirees. Therefore the Government's liability and costs are shown net

of members' contributions. The accrued benefit obligation related to these plans is determined actuarially for accounting purposes. As at March 31, the Government's recorded liability includes the following components:

(in millions of dollars)

	2011		2010	
	Accrued benefit obligation	Unamortized estimation adjustments	Future benefit liability	Future benefit liability
Veterans' disability and other future benefits	41,548	(9,885)	31,663	30,425
Royal Canadian Mounted Police disability and other future benefits	4,012	(1,415)	2,597	2,244
Public Service Health Care Plan	19,698	(4,675)	15,023	13,290
Pensioners' Dental Services Plan	2,233	199	2,432	2,308
Severance and other benefits	6,191	(454)	5,737	5,261
Workers' compensation	810	(56)	754	699
Total	74,492	(16,286)	58,206	54,227

The cost of these benefits can accrue either during the service life of employees or upon occurrence of an event giving rise to the liability under the terms of the plans. An interest component is charged to interest on the public debt based on the average accrued benefit obligation.

In 2011, amendments were made to veteran future benefit programs expanding eligibility for certain allowances provided to injured veterans and providing access to all veteran benefit programs for veterans suffering from amyotrophic lateral sclerosis (ALS). These amendments resulted in a net one-time past service cost of \$1,034 million and the immediate recognition of net unamortized estimation adjustment gains of \$316 million. In addition, as part of collective agreement negotiations with certain employee groups, an amendment to the employee severance pay program was agreed upon resulting in a one-time past service cost of \$32 million.

Also in 2011, as part of collective agreement negotiations with certain employee groups, the accumulation of severance benefits under the employee severance pay program will cease for these employees beginning in 2012. Employees subject to these changes will be given the option to be immediately paid

out the full or partial value of benefits earned to date or collect the full or remaining value of benefits on termination from the public service. The impact of the curtailment is a one-time past service cost reduction of \$8 million. In addition, the plan curtailment required the immediate recognition of unamortized estimation adjustment losses of \$164 million, representing the portion of unamortized estimation adjustments related to the obligation for employees subject to the curtailment.

In 2010, the extension of veteran benefits to eligible allied war veterans and an increase in the contribution rate for members of the Pensioners' Dental Services Plan resulted in a one-time estimated past service cost of \$196 million for veteran future benefits and a one-time estimated past service cost reduction of \$450 million for the Pensioners' Dental Services Plan. These amendments also resulted in the immediate recognition of unamortized estimation gains of \$5 million related to veteran benefits and unamortized estimation losses of \$450 million related to the Pensioners' Dental Services Plan.

During the year, the expense relating to these benefits was as follows:

(in millions of dollars)

	2011					2010	
	Benefits earned	Plan amendments	Plan curtailments	Amortization of estimation adjustments	Net benefit expense	Interest cost	Total
Veterans' disability and other future benefits ⁽¹⁾	696	1,034		962	2,692	1,653	4,345
Royal Canadian Mounted Police disability and other future benefits	165			134	299	154	508
Public Service Health Care Plan	599			702	1,301	794	2,095
Pensioners' Dental Services Plan	70			18	88	104	329
Severance and other benefits	431	32	(8)	251	706	251	957
Workers' compensation	128			9	137	32	169
Total	2,089	1,066	(8)	2,076	5,223	2,988	8,211
							8,027

(1) Benefits earned include a one-time adjustment of \$115 million related to the Funeral and Burial Program for veterans that was recorded in 2010 for the first time.

OTHER LIABILITIES

Other liabilities include general liabilities established under the authority of section 64 of the *Financial Administration Act* as well as specified purpose accounts opened under the authority of section 21 of the *Financial Administration Act* or of other specific legislation. Specified purpose accounts are an accounting classification used to record transactions and expenditures in respect of money payable out of the Consolidated

Revenue Fund under statutory authorities, pursuant to legislation, trusts, treaties, undertakings or contracts. Legislation relating to some of these accounts permits investments to be made and, in certain cases, the balances of the accounts earn interest.

Canada Pension Plan

The Canada Pension Plan (the Plan) is a compulsory and contributory social insurance program which is designed to provide a measure of protection to Canadian workers and their families against loss of earnings due to retirement, disability or death. Established in 1965, the Plan operates in all parts of Canada, except the Province of Quebec which has a comparable plan.

Under existing arrangements, all pensions, benefits and expenditures incurred in the administration of the Plan are financed from contributions made by employees, employers and self-employed persons, and from investment returns.

As administrator, the Government's authority to spend is limited to the Plan's net assets. At March 31, the fair value of the Plan's net assets is \$151.6 billion (\$131.4 billion in 2010).

The Canada Pension Plan Account (the Account) was established in the accounts of Canada to record the contributions, in-

terest, pensions and benefits and administration expenditures of the Plan. It also records the amounts transferred to or received from the Canada Pension Plan Investment Board (the Board). The Board operates at arm's length from the Government and invests in a diversified portfolio of securities.

Amendments to the *Canada Pension Plan Act* and the *Canada Pension Plan Investment Board Act* that became effective April 1, 2004 provide for weekly transfers to the Board of any amounts held in the Account that exceed the immediate obligation of the Plan. It also allows interest to be either credited to or charged to the Account based on its closing position.

Table 6.30 presents a reconciliation between the net assets shown in the Plan's financial statements and the Account, as well as a summary of the balances and transactions in the Account which result in the deposit with the Receiver General for Canada.

TABLE 6.30
DUE TO CANADA PENSION PLAN

	April 1/2010	Receipts and other credits	Payments and other charges	March 31/2011
	\$	\$	\$	\$
Canada Pension Plan balance per audited financial statements—				
Net assets per audited financial statements	131,420,450,345	52,301,200,422	32,119,842,578	151,601,808,189
Less: Receivables, net of liabilities	3,614,994,599	3,381,988,212	3,614,994,599	3,381,988,212
Accumulated net income from Canada Pension Plan Investment Board's operations	24,561,000,000	15,230,000,000		39,791,000,000
	103,244,455,746	33,689,212,210	28,504,847,979	108,428,819,977
Less: transfers to Canada Pension Plan Investment Board	103,069,670,736	25,514,674,975	30,850,607,876	108,405,603,637
Deposit with the Receiver General for Canada	174,785,010	59,203,887,185	59,355,455,855	23,216,340

Receipts and other credits include:

- (a) contributions at the combined employer and employee rates of 9.9 percent of pensionable earnings for the 2010 and 2011 calendar years, subject to maximum combined contributions of \$4,326 and \$4,435 respectively;
- (b) income from the average daily operating balance deposited with the Receiver General for Canada;
- (c) gains on investments held by the Board; and,
- (d) payments received on overpayments established.

Payments and other charges include:

- (a) pensions and benefits paid under the Plan as retirement pensions, survivors' benefits paid to spouse or common-law partner and orphans, or as lump sum death benefits, and disability benefits to eligible contributors and their children;
- (b) pensions and benefits paid and recovered from the Plan, in accordance with an agreement with a province providing a comprehensive pension plan;
- (c) payments that are required to be charged to the Plan, in accordance with reciprocal agreements with other countries;
- (d) costs of administration of the Plan;
- (e) funds transferred to the Board; and,
- (f) losses on investments held by the Board.

For additional information, the financial statements of the Plan are included with other Supplementary Statements at the end of this section. Additional information on the funding of the Plan may also be obtained from the 25th *Actuarial Report on the Canada Pension Plan* prepared by the Chief Actuary of the Office of the Superintendent of Financial Institutions.

Government Annuities Account

This account was established by the *Government Annuities Act*, and modified by the *Government Annuities Improvement Act*, which discontinued sales of annuities in 1975. The account is valued on an actuarial basis each year, with the deficit or surplus charged or credited to the Government annual surplus/deficit.

The purpose of the *Government Annuities Act* was to assist Canadians to provide for their later years, by the purchase of Government annuities. The *Government Annuities Improvement Act* increased the rate of return and flexibility of Government annuity contracts.

Receipts and other credits consist of premiums received, funds reclaimed from the Consolidated Revenue Fund for previously untraceable annuitants, earned interest and any credit needed to cover the actuarial deficit. Payments and other charges represent matured annuities, the commuted value of death benefits, premium refunds and withdrawals, and actuarial surpluses and unclaimed annuities transferred to non-tax revenues. The amounts of unclaimed annuities, related to untraceable annuitants, are transferred to non-tax revenues.

As of March 31, 2011, over 48,008 annuitants held 51,542 active contracts, each annuitant receiving an average payment of \$660.00. During the year, 134 deferred annuities came into payment and another 41 deferred contracts were terminated at or before maturity, due to death, small refunds or unclaimed funds. Therefore, as of March 31, 2011, there were 928 outstanding deferred annuities, the last of which will come into payment around the year 2030.

During the 2010-2011 fiscal year, 4,450 annuities were terminated or adjusted as a result of annuitant deaths: 2,872 group certificates and 1,578 individual contracts. The average age at death for males was 86.3 while the female age at death averaged 89.5.

Total income amounted to \$15.9 million, \$15.7 million of which represented interest of 7 percent credited to the Account. Premiums received totaled \$10,924. Total disbursements of \$35.8 million originated mainly from the \$35.5 million in payments made under matured annuities. An amount of \$54,510 was used to refund premiums at death before maturity or when the annuity would have been too small, and \$59,540 was transferred to the Government's revenues as a result of unclaimed annuities.

The opening balance of \$243.5 million was reduced due to exceeding income by \$19.9 million during 2010-2011. Since the actuarial reserves required as of March 31, 2011 were only \$221.3 million, an excess amount of \$2.2 million was transferred to the Government's revenues.

Deposit and Trust Accounts

Deposit and trust accounts is a group of liabilities representing the Government's financial obligations in its role as administrator of certain funds that it has received or collected for specified purposes and that it will pay out accordingly. To the extent that the funds received are represented by securities, these are deducted from the corresponding accounts to show

the Government's net liability. Certain accounts earn interest which is charged to interest on the public debt.

Table 6.31 presents a summary of the balances and transactions in deposit and trust accounts.

TABLE 6.31

DEPOSIT AND TRUST ACCOUNTS

	April 1/2010	Receipts and other credits	Payments and other charges	March 31/2011
	\$	\$	\$	\$
Deposit accounts—				
Agriculture and Agri-Food—				
Contractors' security deposits—Certified cheques.....	82,152	28,146	57,152	53,146
Canadian Dairy Commission—				
Canadian Dairy Commission account.....		54,490,796	54,324,460	166,336
Canadian Food Inspection Agency—				
Contractors' security deposits—Cash.....	101,783		100,000	1,783
	183,935	54,518,942	54,481,612	221,265
Canada Revenue Agency—				
Guarantee deposits.....	99,833,353	33,626,012	25,567,248	107,892,117
Less: securities held in trust.....	389,000	139,000		250,000
	99,444,353	33,765,012	25,567,248	107,642,117
Finance—				
Canada Development Investment Corpora- tion—				
Holdback—Privatization	39,373,380	251,094		39,624,474
Canada Hibernia Holding Corporation—				
Abandonment reserve fund.....	93,718,808	597,669		94,316,477
Swap collateral deposit.....	329,511,805	1,462,879,869	1,392,237,754	400,153,920
	462,603,993	1,463,728,632	1,392,237,754	534,094,871
Fisheries and Oceans—				
Guarantee deposits—Fish Habitat Preservation	5,000			5,000
Human Resources and Skills Development—				
Canada Labour Code—Other	132,156	579,442	609,308	102,290
Canada Labour Code—Wage recovery appeals.....	1,297,242	743,706	341,540	1,699,408
Fair wages deposit account.....		587		587
	1,429,398	1,323,735	950,848	1,802,285
Indian Affairs and Northern Development—				
Field British Columbia and Yukon Operations of the Northern Canada Power Commission.....	992,587			992,587
Guarantee deposits.....	362,922,899	10,655,378	18,443,300	355,134,977
Less: securities held in trust.....	349,391,540	15,906,942	7,765,546	341,250,144
	13,531,359	26,562,320	26,208,846	13,884,833
Guarantee deposits—Oil and gas.....	510,333,783	248,624,491	240,650,676	518,307,598
Less: securities held in trust.....	504,825,666	239,031,066	249,884,148	515,678,748
	5,508,117	487,655,557	490,534,824	2,628,850
Guarantee deposits—Reserve resources.....	766,953			766,953
Special accounts—Section 63, Indian Act.....	90,062	49,370	51,801	87,631
Less: deposits in special bank accounts.....	90,062	51,801	49,370	87,631
	20,799,016	514,319,048	516,844,841	18,273,223
Justice—				
Courts Administration Service—				
Security for costs.....	25,489	52,882	28,281	50,090
Supreme Court of Canada—				
Security for costs.....	390,235	1,148	1,517	389,866
	415,724	54,030	29,798	439,956
Natural Resources—				
Guarantee deposits—Oil and gas.....	233,851,353	65,861,949	54,660,440	245,052,862
Less: securities held in trust.....	229,218,363	47,955,645	59,373,500	240,636,218
	4,632,990	113,817,594	114,033,940	4,416,644

TABLE 6.31
DEPOSIT AND TRUST ACCOUNTS—Continued

	April 1/2010	Receipts and other credits	Payments and other charges	March 31/2011
	\$	\$	\$	\$
Privy Council—				
Chief Electoral Officer—				
Candidates' and committees' deposits—				
Election and referendum.....	102,000	21,000	26,000	97,000
Public Safety and Emergency Preparedness—				
Canada Border Services Agency—				
Guarantee deposits.....	9,007,734	301,419	184,572	9,124,581
Less: securities held in trust	137,300			137,300
	8,870,434	301,419	184,572	8,987,281
General security deposits	5,014,285	278,021	92,361	5,199,945
Immigration guarantee fund.....	26,540,526	8,417,558	9,553,558	25,404,526
Temporary deposits received from importers	60,797	16,672		77,469
	40,486,042	9,013,670	9,830,491	39,669,221
Royal Canadian Mounted Police—				
Contractors' security deposits—Cash.....	21,102	163,337		184,439
	40,507,144	9,177,007	9,830,491	39,853,660
Public Works and Government Services—				
Contractors' security deposits—Cash.....	7,902,184	4,348,431	8,123,532	4,127,083
Deposits on disposals	778,217	7,519,977	7,467,865	830,329
Seized property—Cash	82,545,341	22,238,241	34,324,899	70,458,683
	91,225,742	34,106,649	49,916,296	75,416,095
Other departments and agencies—				
Contractors' security deposits—				
Bonds	2,688,241			2,688,241
Less: securities held in trust	2,688,241			2,688,241
Cash	2,084,131	12,767,449	11,397,563	3,454,017
Certified cheques	15,450	12,000	27,450	
Less: securities held in trust	10,000	10,000		
	5,450	22,000	27,450	
	2,089,581	12,789,449	11,425,013	3,454,017
Total deposit accounts	723,438,876	2,237,621,098	2,175,343,841	785,716,133
Trust accounts—				
Human Resources and Skills Development—				
Indian Residential Schools Settlement Agreement—				
Common Experience Payments	374,222,091	2,504,447	22,551,000	354,175,538
Indian Affairs and Northern Development—				
Indian band funds—				
Capital accounts, Table 6.32	784,067,490	195,890,167	132,783,416	847,174,241
Revenue accounts, Table 6.33	242,084,170	79,322,160	76,652,714	244,753,616
	1,026,151,660	275,212,327	209,436,130	1,091,927,857
Indian estate accounts	16,708,660	6,800,250	5,281,836	18,227,074
Indian savings accounts	38,001,967	4,550,857	4,659,476	37,893,348
	1,080,862,287	286,563,434	219,377,442	1,148,048,279
Industry—				
Restitutions under the Competition Act.....	1,523	429		1,952
National Defence—				
Estates Armed services	550,078	2,028,491	2,233,609	344,960
Public Safety and Emergency Preparedness—				
Canadian Security Intelligence Service—				
Scholastic awards.....	26,740	170		26,910
Correctional Service of Canada—				
Inmates' trust fund	16,378,839	42,604,056	41,642,678	17,340,217
Royal Canadian Mounted Police—				
Benefit trust fund	2,307,599	77,317	126,984	2,257,932
	18,713,178	42,681,543	41,769,662	19,625,059

TABLE 6.31

DEPOSIT AND TRUST ACCOUNTS—*Concluded*

	April 1/2010	Receipts and other credits	Payments and other charges	March 31/2011
	\$	\$	\$	\$
Veterans Affairs—				
Administered accounts	993,946	116,191	761,282	348,855
Estates fund	1,797,252	415,904	859,443	1,353,713
Veterans administration and welfare trust fund	1,218,818 4,010,016	535,819 1,067,914	134,863 1,755,588	1,619,774 3,322,342
Total trust accounts	1,478,359,173	334,846,258	287,687,301	1,525,518,130
Total deposit and trust accounts	2,201,798,049	2,572,467,356	2,463,031,142	2,311,234,263

Contractors' security deposits—Certified cheques—Agriculture and Agri-Food

This account was established to record contractors' securities that are required for the satisfactory performance of work in accordance with the Government Contracts Regulations.

Canadian Dairy Commission account

The Canadian Dairy Commission is a Crown corporation listed in Part I of Schedule III of the *Financial Administration Act*. This account was established for banking purposes using the Consolidated Revenue Fund pursuant to section 15 of the *Canadian Dairy Commission Act*.

Contractors' security deposits—Cash—Canadian Food Inspection Agency

This account was established to record contractors' securities that are required for the satisfactory performance of work in accordance with the Government Contracts Regulations.

Guarantee deposits—Canada Revenue Agency

This account was established to record cash securities required to guarantee payment of Goods and Services Tax (GST) as it relates to non-resident registrants and, certain licensees as it relates to excise taxes, which are both payable pursuant to the *Excise Tax Act*.

Securities held in trust by the Agency are made up of cash deposited to the Consolidated Revenue Fund.

Holdback—Privatization—Canada Development Investment Corporation

This account was established pursuant to subsection 129(1) of the *Financial Administration Act*. This special purpose money is to be used to meet costs incurred on the sale of Crown corporations and demand for payment by purchasers pursuant

to the acquisition agreement and costs incurred by the Canada Development Investment Corporation in connection with their sale.

Abandonment reserve fund—Canada Hibernia Holding Corporation

This account was established to record funds which will be used to defray the future abandonment costs that will occur at the closure of the Hibernia field.

Swap collateral deposit

This account was established to record cash received as credit support under a collateral agreement with financial institutions.

Guarantee deposits—Fish Habitat Preservation

This account was established to record cash and securities deposited as guarantees for preservation of fish habitat as required by permits, leases or authorizations, pursuant to Section 35 of the *Fisheries Act*. Interest is not allowed on cash deposits.

Canada Labour Code—Other

This account was established to record amounts received under the provisions of section 251 of the Canada Labour Code Part III. The receipts are wage payments ordered by a Labour inspector in settlement of a wages dispute, which the employer has chosen to pay to the Minister of Labour instead of paying them directly to the employee. These amounts are then paid out to the employees.

Canada Labour Code—Wage recovery appeals

This account was established to record amounts received under the provisions of section 251.1 of the Canada Labour Code Part III. This requires federally-regulated employers who wish to appeal a payment order made by a Labour inspector regarding wages due to employees, to forward the amounts due to the Minister of Labour for deposit. They are held until the appeal is completed and the adjudicator has directed payment of the disputed amount to the employee or return to the employer. Deposits in this account are interest-bearing at the rate set by the Minister of Finance for contractor's deposits.

Fair wages deposit account

This account is operated under the authority of section 13 of the Fair Wages and Hours of Labour Regulations. Where an investigation in respect of a contract on Government works results in an award of wages, the amount received from the contractor is credited to this account, and is subsequently distributed to employees.

The account also records amounts received from departments and agencies, representing wages in respect of contracts, withheld from final payment to contractors.

Field British Columbia and Yukon Operations of the Northern Canada Power Commission

This account was established to record amounts deposited by the Northern Canada Power Commission to reimburse liabilities pertaining to Field, British Columbia and Yukon Operations of the Northern Canada Power Commission.

Guarantee deposits—Indian Affairs and Northern Development

This account was established to record cash and securities deposited as guarantees for performance as required by permits, leases, authorizations and water licences, pursuant to section 8 of the *Arctic Waters Pollution Prevention Act* and of the *Northwest Territories Waters Act* and various regulations under the *Territorial Lands Act*. Interest is not allowed on cash deposits.

Guarantee deposits—Oil and gas—Indian Affairs and Northern Development

This account was established to record securities in the form of cash, promissory notes, letters of credit or other acceptable instruments which are required to be issued to, and held by the Government of Canada pursuant to a signed Exploration Agreement in accordance with the *Canada Petroleum Resources Act*. These securities are a performance guarantee or refundable rental that the agreed exploration work will be performed in the manner and time frame specified. Interest is not paid on these deposits.

Guarantee deposits—Reserve resources

This account was established to record cash and bond security deposits with respect to Indian reserve licences and contracts for the development of resources, in accordance with the

various regulations made under section 57 of the *Indian Act*. Interest is allowed on cash deposits.

Special accounts—Section 63, Indian Act

This account was established to record funds held for Indians in authorized banks across Canada. These funds include such items as deposits and payments on leases held for individual Indians, and those to be split between individual Indians and Indian bands. This is a non-interest bearing account.

Security for costs—Courts Administration Service

This account was established to maintain accounts on behalf of litigants before the Tax Court of Canada. These accounts record the funds paid into the Tax Court of Canada, pursuant to an order of the Court, rules of the Court or statutes, to be held pending payment of such funds, in accordance with an order/judgment of the Court.

Security for costs—Supreme Court of Canada

This account was established to record security to the value of \$500 deposited by an Appellant with the Registrar of the Supreme Court of Canada in accordance with paragraph 60(1)(b) of the *Supreme Court Act*. As per section 87 of the Rules of the Supreme Court of Canada, interest is paid on money deposited as security.

Guarantee deposits—Oil and gas—Natural Resources

This account was established to record securities in the form of cash, promissory notes, and bonds which are required to be issued to, and held by the Government of Canada pursuant to an Exploration Licence in accordance with section 24 of the *Canada Petroleum Resources Act*. These securities are a performance guarantee that the agreed exploration will be performed in the manner and time frame specified. Interest is not paid on these deposits.

Candidates' and committees' deposits—Election and referendum

This account was established to record candidates' election and committees' referendum deposits received in respect of an election (general or by-election) or a referendum.

Pursuant to the *Canada Election Act* or the *Referendum Act*, amounts received are either refunded to candidates or committees, or are transferred to non-tax revenues.

Guarantee deposits—Canada Border Services Agency

This account was established to record cash required to guarantee payment of customs duties on imported goods pursuant to the *Customs Act*.

General security deposits

This account was established to record general security deposits from transportation companies in accordance with subsection 148 of the *Immigration and Refugee Protection Act*.

Immigration guarantee fund

This account was established by sections 14, 26, 44, 56, 58 and 148 of the *Immigration and Refugee Protection Act*, to record amounts collected and held pending final disposition, either by refund to the original depositor, or forfeiture to the Crown.

Temporary deposits received from importers

This account was established to record temporary security deposits received from importers to ensure compliance with various (Customs) regulations regarding temporary entry of goods.

Contractors' security deposits—Cash—Royal Canadian Mounted Police

This account was established to record contractors' securities that are required for the satisfactory performance of work in accordance with the Government Contracts Regulations.

Contractors' security deposits—Cash—Public Works and Government Services

This account was established to record contractors' securities that are required for the satisfactory performance of work in accordance with the Government Contracts Regulations.

Deposits on disposals

This account was established in accordance with the terms and conditions of the Real Property Disposition Revolving Fund to record receipts on disposals of properties.

Seized property—Cash

This account was established pursuant to the *Seized Property Management Act*, to record seized cash. These funds will be deposited to the Consolidated Revenue Fund and credited to the account until returned to the owner or forfeited.

Contractors' security deposits—Other departments and agencies

This account was established to record contractors' securities that are required for the satisfactory performance of work in accordance with the Government Contracts Regulations.

Indian Residential Schools Settlement Agreement—Common Experience Payments

This account was established pursuant to section 21 of the *Financial Administration Act*, to record amounts received and paid under article 5 of the Indian Residential Schools Settlement Agreement. It was established on September 19, 2007, and provides for the payment of Common Experience Payments to eligible former students of recognized Indian Residential Schools. The account is credited with interest pursuant to section 21(2) of the *Financial Administration Act*. The Designated Amount Fund is co-administered by Indian Affairs and Northern Development and Human Resources and Skills Development.

Indian band funds

This account was established to record funds belonging to Indian bands throughout Canada pursuant to sections 61 to 69 of the *Indian Act*.

TABLE 6.32**INDIAN BAND FUNDS—CAPITAL ACCOUNTS**

	2010-2011	2009-2010
	\$	\$
Opening balance	784,067,490	839,522,951
RECEIPTS AND OTHER CREDITS—		
Oil royalties	95,504,770	63,217,412
Gas royalties	42,861,027	39,225,190
Sundries	57,524,370	12,621,501
	195,890,167	115,064,103
	979,957,657	954,587,054
PAYMENTS AND OTHER CHARGES—		
Per capita cash distribution	20,831,200	15,610,900
Transfer pursuant to section 64 of the Indian Act	111,952,216	149,542,307
Sundries		5,366,357
	132,783,416	170,519,564
Closing balance	847,174,241	784,067,490

TABLE 6.33**INDIAN BAND FUNDS—REVENUE ACCOUNTS**

	2010-2011	2009-2010
	\$	\$
Opening balance	242,084,170	232,285,848
RECEIPTS AND OTHER CREDITS—		
Government interest	37,960,230	40,490,027
Court awards and settlements		3,029,597
Land and other claim settlements	1,025,000	3,129,898
Sundries	40,336,930	43,706,536
	79,322,160	90,356,058
	321,406,330	322,641,906
PAYMENTS AND OTHER CHARGES—		
Per capita cash distribution	1,629,800	1,575,679
Transfer pursuant to section 69 of the Indian Act	71,500,539	68,630,573
Sundries	3,522,375	10,351,484
	76,652,714	80,557,736
Closing balance	244,753,616	242,084,170

Indian estate accounts

These accounts were established to record funds received and disbursed for estates of deceased Indians, mentally incompetent Indians and missing Indians pursuant to sections 42 to 51 and 52.3 of the *Indian Act*.

Indian savings accounts

These accounts were established to record funds received and disbursed for individual Indians pursuant to sections 52 and 52.1 to 52.5 of the *Indian Act*.

Restitutions under the Competition Act

This account was established to facilitate judgements rendered under section 52 of the *Competition Act*, and account for funds received in trust for restitution and for subsequent payment.

Estates—Armed services

This account was established to record the service estates pursuant to section 42 of the *National Defence Act* of officers and non-commissioned members who die during their service in the Canadian Forces. Under the administration of the Judge Advocate General, in his capacity as Director of Estates, net assets of estates are distributed to the lawful representative of the personal estate.

Scholastic awards

This account was established to record donations of \$26,000 to be used for the presentation of scholarship awards to children of employees of the Canadian Security Intelligence Service to encourage university studies.

Inmates' trust fund

Pursuant to section 111 of the Corrections and Conditional Release Regulations, this account is credited with moneys received from inmates at the time of incarceration, net earnings of inmates from employment inside institutions, moneys received for inmates while in custody, moneys received from sales of hobbycraft, money earned through work while on day parole, and interest. Payments to assist in the reformation and rehabilitation of inmates are charged to this account.

Benefit trust fund

This account was established by section 23 of the *Royal Canadian Mounted Police Act*, to record funds received by personnel of the Royal Canadian Mounted Police, in connection with the performance of duties, over and above their pay and allowances.

Administered accounts

Pursuant to section 41 of the *Pension Act*, section 15 of the *War Veterans Allowance Act*, section 55 of the Veterans Treatment Regulations and section 8 of the Guardianship of Veterans Property Regulations, these accounts are under the jurisdiction of the Department of Veterans Affairs. Funds held in these accounts include: (a) pensions, war veterans allowances and treatment allowances placed under the administration of the Department of Veterans Affairs; and, (b) benefits from other sources such as Old Age Security, Guaranteed Income Supplement or Canada Pension Plan, placed under administration with the consent of the client. These persons have demonstrated their inability to manage their own affairs.

Payments are made out of the accounts, to provide food, shelter, clothing, comforts and other necessities.

Estates fund

This account was established to record the proceeds from the estates of those veterans who died while receiving hospital treatment or institutional care, and for those veterans whose funds had been administered by the Government, in accordance with sections 5, 6 and 7 of the Veterans' Estates Regulations. Individual accounts are maintained and payments are made to beneficiaries pursuant to the appropriate legislative authority.

Veterans administration and welfare trust fund

This account was established to record donations, legacies, gifts, bequests, etc. received, to be disbursed for the benefit of veterans or their dependents under certain conditions, and for the benefit of patients in institutions, in accordance with section 9 of the Guardianship of Veterans' Property Regulations.

Other Specified Purpose Accounts

There are a number of other specified purpose accounts operated by the Government, such as insurance, death benefit and pension accounts. Certain accounts earn interest which is charged to interest on the public debt.

Table 6.34 presents a summary of the balances and transactions for all other specified purpose accounts.

TABLE 6.34

OTHER SPECIFIED PURPOSE ACCOUNTS

	April 1/2010	Receipts and other credits	Payments and other charges	March 31/2011
	\$	\$	\$	\$
Insurance and death benefit accounts—				
Finance—				
Office of the Superintendent of Financial Institutions—				
Insurance company liquidation	5,679,762	14,377,810	20,057,572	
Human Resources and Skills Development—				
Civil service insurance fund	5,557,509	50,573	336,998	5,271,084
National Defence—				
Regular Force Death Benefit Account,				
Table 6.35	192,112,934	31,087,890	31,306,479	191,894,345
Treasury Board—				
Public Service Death Benefit Account,				
Table 6.36	2,828,860,022	287,643,328	155,547,038	2,960,956,312
Veterans Affairs—				
Returned soldiers' insurance fund	12,321	1,302	1,367	12,256
Veterans insurance fund	4,162,694	63,264	626,386	3,599,572
	4,175,015	64,566	627,753	3,611,828
Total insurance and death benefit accounts	3,036,385,242	333,224,167	207,875,840	3,161,733,569
Pension accounts—				
Human Resources and Skills Development—				
Annuities agents' pension account	731	617	1,140	208
Public Safety and Emergency Preparedness—				
Royal Canadian Mounted Police—				
Dependants' pension fund	27,049,733	1,688,799	2,648,108	26,090,424
Total pension accounts	27,050,464	1,689,416	2,649,248	26,090,632
Other accounts—				
Agriculture and Agri-Food—				
AgriInvest Program	540,493,674	546,068,728	844,886,873	241,675,529
AgriStability Program (previously Canadian				
Agricultural Income Stabilization)	61,204,662	37,153,921	45,285,547	53,073,036
Canadian Food Inspection Agency—				
Shared-cost agreements	1,614,319	1,618,088	1,420,779	1,811,628
	603,312,655	584,840,737	891,593,199	296,560,193
Atlantic Canada Opportunities Agency—				
Federal/provincial agreement—Advance account		480,000	119,761	360,239
Canada Revenue Agency—				
Deposits/Disbursements—Worker's				
Compensation Board	174,995	242,299,961	242,413,218	61,738
Underground Economy Working Group	174,995	133,202	133,202	
	174,995	242,433,163	242,546,420	61,738
Canadian Heritage—				
Miscellaneous projects deposits	129,298	29,985	39,665	119,618
Library and Archives of Canada—				
Special Operating Account	288,438	662,433	657,757	293,114
Telefilm Canada—				
Advance account	37,391,282	137,905,023	138,057,770	37,238,535
	37,809,018	138,597,441	138,755,192	37,651,267

TABLE 6.34
OTHER SPECIFIED PURPOSE ACCOUNTS—Continued

	April 1/2010	Receipts and other credits	Payments and other charges	March 31/2011
	\$	\$	\$	\$
Citizenship and Immigration—				
Immigrant investor program	74,800,000	964,744,000	973,944,000	65,600,000
Environment—				
Miscellaneous projects deposits ⁽¹⁾	4,793,957		4,793,957	
Parks Canada Agency—				
Miscellaneous projects deposits	1,066,612	3,586,321	1,518,302	3,134,631
	5,860,569	3,586,321	6,312,259	3,134,631
Finance—				
Common school funds—Ontario and Quebec	2,677,771			2,677,771
Foreign claims fund	179,020			179,020
War claims fund—World				
War II	4,236			4,236
	2,861,027			2,861,027
Fisheries and Oceans—				
Federal/provincial cost-sharing				
agreements	728,954	1,050,218	1,099,033	680,139
Miscellaneous projects deposits	28,640,078	30,958,787	31,294,787	28,304,078
Sales of seized assets	953,844	315,661	578,069	691,436
	30,322,876	32,324,666	32,971,889	29,675,653
Foreign Affairs and International Trade—				
Canada Foundation account	358,522			358,522
Less: securities held in trust	351,370			351,370
deposits in a special bank account	7,152			7,152
Financial assistance to Canadians abroad	127,018	1,148,832	1,158,802	117,048
Funds from non-governmental organizations	1,495,228	5,975,453	6,138,336	1,332,345
Shared-cost agreements ⁽²⁾		1,099		1,099
Shared-cost projects	10,576,118	5,974,095	4,984,295	11,565,918
Canadian International Development Agency—				
Shared-cost projects —Support to various programs	1,087,521	4,468,371	5,554,040	1,852
NAFTA Secretariat, Canadian Section—				
Shared-cost agreements ⁽²⁾	1,099		1,099	
	13,286,984	17,567,850	17,836,572	13,018,262
Health—				
Collaborative research projects	2,578,219	1,316,584	916,423	2,978,380
Miscellaneous federal/provincial projects	1,353,650	33,147	207,293	1,179,504
World Health Organization	104,515			104,515
Public Health Agency of Canada—				
Collaborative research projects	1,251,001	447,041	414,487	1,283,555
Miscellaneous federal/provincial projects	986,197			986,197
	6,273,582	1,796,772	1,538,203	6,532,151
Human Resources and Skills Development—				
Canada Millennium Scholarship Foundation				
Excellence Awards	14,403,841		7,143,069	7,260,772
Federal/provincial collaborative agreement		39,921,314	39,919,873	1,441
Federal/provincial shared-cost project	438,135	171,060	215,602	393,593
Federal/provincial shared-cost project—				
Interprovincial Computerized Examination				
Management System (ICEMS)	1,940,258	1,045,836	718,107	2,267,987
Labour standards suspense account	1,479,623	31,128		1,510,751
Provincial funding for collaborative				
arrangement—Labour Market				
Development Agreement (LMDA)-British Columbia	7,379,115	300,218,198	302,820,344	4,776,969
Provincial funding for collaborative				
arrangement—Labour Market				
Development Agreement (LMDA)-Newfoundland				
and Labrador	3,433,432	131,012,000	126,083,204	8,362,228
Provincial funding for collaborative				
arrangement—Labour Market				
Development Agreement (LMDA)-Nova Scotia	3,876,329	78,000,000	76,853,687	5,022,642
Provincial funding for collaborative				
arrangement—Labour Market				
Development Agreement (LMDA)-Ontario	16,114,145	160,300,000	176,412,876	1,269

TABLE 6.34

OTHER SPECIFIED PURPOSE ACCOUNTS—*Continued*

	April 1/2010	Receipts and other credits	Payments and other charges	March 31/2011
	\$	\$	\$	\$
Provincial funding for collaborative arrangement—Labour Market Development Agreement (LMDA)—Yukon Territory	273,296	2,597,216	2,299,696	570,816
Canadian Centre for Occupational Health and Safety— Shared-cost agreements	108,000		65,500	42,500
	49,446,174	713,296,752	732,531,958	30,210,968
Indian Affairs and Northern Development—				
Indian special accounts	390,042	1,678		391,720
Indian band funds—				
Shares and certificates	20,000			20,000
Less: securities held in trust	20,000			20,000
Indian compensation funds	222,340			222,340
Indian monies suspense account	37,477,318	78,273,532	67,175,502	48,575,348
Non-Indian monies	695,400	46,979,407	46,188,859	1,485,948
	38,785,100	125,254,617	113,364,361	50,675,356
Industry—				
Canada/Provinces Business Service Centre	131,823	400,000	505,001	26,822
Income from securities in trust—Bankruptcy and Insolvency Act	52,031			52,031
Petro-Canada Enterprises Inc.—Unclaimed shares	689,150			689,150
Securities in trust—Bankruptcy and Insolvency Act	31,266			31,266
Less: securities held in trust	31,266			31,266
Shared-cost/joint project agreements—Research	142,201	133,450	106,615	169,036
Shared-cost projects	1,271,602	610,151	813,659	1,068,094
Unclaimed dividends and undistributed assets—				
Bankruptcy and Insolvency Act	20,216,543	3,000,579	1,377,434	21,839,688
Canada Business Corporations Act	8,976,057	192,568	183,725	8,984,900
Winding-up and Restructuring Act	1,299,473	608,045		1,907,518
Canadian Space Agency—				
Radarsat	99,879		2,418	97,461
Statistics Canada—				
Project deposits	5,744,417	95,324,272	96,853,558	4,215,131
	38,623,176	100,269,065	99,842,410	39,049,831
Justice—				
Courts Administration Service—				
Special account	7,357,482	1,532,327	2,990,657	5,899,152
Offices of the Information and Privacy Commissioners of Canada—				
Cost-sharing agreement	8,063		8,063	
	7,365,545	1,532,327	2,998,720	5,899,152
National Defence—				
Foreign governments—				
United Kingdom—				
British Army—Suffield, Alberta	2,808,633	6,017,305	8,167,744	658,194
Wainwright, Alberta	1		1	
Netherlands	1,405,096		1,405,096	
Air projects	1		1	
Security	4,396,764		1,298,694	3,098,070
	8,610,495	6,017,305	10,871,536	3,756,264
Joint research and development projects	4,882,624	5,658,288	5,764,422	4,776,490
Non-government agencies	3,029,410	6,279,771	5,762,823	3,546,358
North Atlantic Treaty Organization (NATO)—				
Infrastructure projects	2		2	
	16,522,531	17,955,364	22,398,783	12,079,112
Natural Resources—				
Market development incentive payments—Alberta	4,664,104		12,516	4,651,588
Newfoundland Offshore Revenue Account	2	1,050,826,399	1,050,826,401	
Nova Scotia Offshore Revenue Account		196,870,600	196,870,600	
Shared-cost agreements—Research	5,231,034	14,504,865	15,337,189	4,398,710
Shared-cost projects	2,007,569	240,096		2,247,665
Canadian Nuclear Safety Commission—				
Security equipment purchases	193,976	257,187	225,181	225,982
	12,096,685	1,262,699,147	1,263,271,887	11,523,945

TABLE 6.34

OTHER SPECIFIED PURPOSE ACCOUNTS—*Concluded*

	April 1/2010	Receipts and other credits	Payments and other charges	March 31/2011
	\$	\$	\$	\$
Privy Council—				
Shared-cost projects—Media travel expenses	930,483	347,321	504,816	772,988
Public Safety and Emergency Preparedness—				
Royal Canadian Mounted Police—				
Joint research and development projects	662,643	515,416		1,178,059
Seized assets—Canadian funds	650,222			650,222
	1,312,865	515,416		1,828,281
Public Works and Government Services—				
Credit card—Special project fund	924,992			924,992
Francophone Summits	4,733	66,705	59,757	11,681
Military purchases excess funds deposit	192,835,483	8,542,021		201,377,504
Less: securities held in trust	192,835,483		8,542,021	201,377,504
	929,725	8,608,726	8,601,778	936,673
Veterans Affairs—				
Shared-cost agreements	16,833	124,554	122,043	19,344
Total	940,730,823	4,216,974,239	4,549,254,251	608,450,811
Less: consolidation adjustment ⁽¹⁾	37,391,282	152,747		37,238,535
Total other accounts	903,339,541	4,217,126,986	4,549,254,251	571,212,276
Total other specified purpose accounts	3,966,775,247	4,552,040,569	4,759,779,339	3,759,036,477

(1) During the year, this account was transferred to Table 5.5 in Section 5 of this volume.

(2) During the year, this account was transferred from NAFTA Secretariat, Canadian Section to the Department of Foreign Affairs and International Trade.

(3) Additional information on consolidated Crown corporations and other entities is provided in Section 4 of this volume.

Insurance company liquidation

This account was established to record receipts and disbursements resulting from the liquidation of the estate, of various insurance companies for which the Superintendent of Financial Institutions is the court appointed liquidator.

During the year, the account was closed.

Civil service insurance fund

This account was established by the *Civil Service Insurance Act*, introduced to enable the Minister of Finance to contract with a person appointed to a permanent position in any branch of the public service, for the payment of certain death benefits. No new contracts have been entered into since 1954, when the Supplementary Death Benefit Plan for the Public Service and Canadian Forces was introduced as part of the *Public Service Superannuation Act* and the *Canadian Forces Superannuation Act*, respectively. As of April 1st, 1997, the Department of Human Resources and Skills Development (Human Resources and Skills Development) assumed responsibility for the administration and the actuarial valuation of the *Civil Service Insurance Act*.

The number of policies in force as of March 31, 2011 was 965 and the average age of the policyholders was 90.3 years. During the year, premiums of \$979 were received. Death benefits, settlement annuities and premium refunds of \$336,998 were paid during 2010-2011.

According to the actuarial valuation and with the prescribed actuarial assumptions, the liabilities in respect of the benefits provided under the Act are estimated at \$5,271,083 as at March 31, 2011. The balance in the Account as at March 31, 2011 is \$5,221,490. The deficit as at March 31, 2011 is therefore \$49,593. Pursuant to subsection 16(3) of the *Civil Service Insurance Regulations*, an amount of \$49,593 has therefore been credited to the Account in 2010-2011.

Regular Force Death Benefit Account

This account was established by the *Canadian Forces Superannuation Act*, to provide life insurance to contributing members and former members of the Canadian Forces. Receipts and other credits consist of: (a) contributions by participants; (b) Government's contribution paid in respect of participants; (c) single premiums payable by the Government in respect of participants who became entitled to a basic benefit of \$5,000 without contribution; and, (d) interest.

Payments and other charges consist of: (a) benefits paid in respect of participants; (b) benefits paid in respect of elective; and, (c) the portion of benefit payable for which a single premium has been paid by the Government.

TABLE 6.35

REGULAR FORCE DEATH BENEFIT ACCOUNT

	2010-2011	2009-2010
	\$	\$
Opening balance	192,112,934	192,592,769
RECEIPTS AND OTHER CREDITS—		
Contributions by personnel	16,545,919	16,633,527
Government's contribution	1,977,320	2,075,662
Single premiums payable by the Government in respect of regular force participants who became entitled to a basic benefit of \$5,000 without contribution	461,229	539,406
Interest	12,103,422	12,732,550
	31,087,890	31,981,145
	223,200,824	224,573,914
PAYMENTS AND OTHER CHARGES—		
Benefits paid in respect of participants who, at the time of death, were members of the regular force, or who were elective regular force participants	31,306,479	32,460,980
Closing balance	191,894,345	192,112,934

Public Service Death Benefit Account

This account was established under the *Public Service Superannuation Act*, to provide life insurance to contributing members of the Public Service.

The account is credited with: (a) contributions by employees; (b) contributions by the Government and Public Service corporations; and, (c) interest. Payments and other charges represent: (a) benefits paid in respect of participants who, at the time of death, were employed in the Public Service, or were in receipt of an annuity under Part I of the *Public Service Superannuation Act*; and, (b) benefits of \$10,000 paid in respect of participants who, at the time of death, were employed in the Public Service, or were in receipt of an annuity under Part I of the *Public Service Superannuation Act*, and on whose behalf a single premium for \$10,000 death benefit coverage for life has been made.

TABLE 6.36

PUBLIC SERVICE DEATH BENEFIT ACCOUNT

	2010-2011	2009-2010
	\$	\$
Opening balance	2,828,860,022	2,702,221,845
RECEIPTS AND OTHER CREDITS—		
Contributions—		
Employees—		
Government and Public Service corporations	92,653,997	87,993,370
Government —		
General	9,951,785	9,556,419
Single premium for \$10,000	1,954,998	1,846,852
Public Service corporations	1,153,071	1,127,541
Interest	181,929,477	180,497,625
	287,643,328	281,021,807
	3,116,503,350	2,983,243,652
PAYMENTS AND OTHER CHARGES—		
Benefit payments—		
General	119,283,549	114,568,042
Life coverage for \$10,000	36,154,611	39,735,887
Other death benefit payments	108,878	79,701
	155,547,038	154,383,630
Closing balance	2,960,956,312	2,828,860,022

Returned soldiers' insurance fund

This fund was established by the *Returned Soldiers' Insurance Act*, to provide life insurance to contributing veterans of World War I. The account is credited with premiums and is charged with disbursements for death benefits and cash surrender values. The account is actuarially maintained and an actuarial liability adjustment as at March 31, 2010 of \$1,302 was credited to the account during the year and was charged to expenditures. The final date on which application for this insurance could have been received was August 31, 1933.

Veterans insurance fund

This fund was established by the *Veterans' Insurance Act*, to provide life insurance to contributing veterans of World War II. The account is credited with premiums and is charged with disbursements for death benefits and cash surrender values. The account is actuarially maintained and an actuarial liability adjustment as at March 31, 2010 of \$63,264 was credited to the account during the year and was charged to expenditures. The final date on which application for this insurance could have been received was October 31, 1968.

Annuities agents' pension account

This account was established by Vote 181, *Appropriation Act No. 1, 1961*, to provide pension benefits to former eligible Government employees who were engaged in selling Government annuities to the public.

Dependants' pension fund

This fund, which pertains to Part IV of the *Royal Canadian Mounted Police Pension Continuation Act*, provides pension benefits to certain widows and other dependants of contributing members of the Royal Canadian Mounted Police. The fund is credited with a 5 percent contribution from the pay of members of the Force (other than commissioned officers) who are subject to the *Pension Continuation Act*. There are no longer any active members amongst the contributors.

AgriInvest Program

The AgriInvest Program is a savings account designed to help producers cover small margin declines.

The AgriInvest Program is cost-shared with provinces and territories on a 60/40 basis. The provinces and territories are invoiced for their share of the contributions, which are held in the specified purpose accounts until they are applied and transferred to the producer accounts. The funds in the producers specified purpose accounts are then drawn down as AgriInvest account holders request withdrawals or when the funds are transferred to a financial institution.

Starting with the 2009 program year, producers are required to make their AgriInvest deposits at a financial institution of their choice and any funds which were previously held by the federal government will be transferred to the new accounts.

AgriStability Program (previously Canadian Agricultural Income Stabilization)

The AgriStability Program is designed to cover larger margin declines caused by circumstances such as low prices, production losses, and rising input costs.

The AgriStability Program is cost-shared with provinces and territories on a 60/40 basis. Producers are charged a fee in order to participate in the program, which covers a portion of the program expenditure. The provinces and territories as well as producers are invoiced for their share of the contributions, which are held in the specified purpose accounts. These funds are drawn down as applications are processed and benefits are paid out.

Shared-cost agreements—Canadian Food Inspection Agency

This account was established to record amounts deposited by external parties for shared-cost research projects. Funds are disbursed on behalf of depositors as specific projects are undertaken.

Federal/provincial agreement—Advance account

This account was established to record deposits from non-federal partners for their share of costs under various projects. Funds are disbursed on behalf of contributors as projects are undertaken. Unused funds are to be returned to contributors.

Deposits/Disbursements—Worker's Compensation Board

This account was established under the authority of the *Canada Revenue Agency Act* and the *Worker's Compensation Act*, to enable the Canada Revenue Agency (CRA) to record and forward on daily basis, funds received from Nova Scotia employers to the Worker's Compensation Board of Nova Scotia, as part of a partnership arrangement between the Agency and the Board.

Underground Economy Working Group

This account was established to record the costs associated with the Underground Economy Working Group, which are shared between the Canada Revenue Agency, the provinces and the territories according to an established cost-sharing formula.

The working group's mandate is to reduce participation in the underground economy through research, information sharing, communication, education and enforcement.

Miscellaneous projects deposits—Canadian Heritage

This account was established to record contributions received from organizations and individuals for various projects.

Special Operating Account

This account was established pursuant to section 18 of the *Library and Archives of Canada Act*, which also directed that (a) the account be credited with funds received for the purpose of the Library and Archives Canada by way of donation, bequest or otherwise and (b) any amounts required for the purpose of the Act may be paid out of the account or out of money appropriated by Parliament for such purposes.

Advance account—Telefilm Canada

This account was established pursuant to section 19 of the *Telefilm Canada Act*, to reserve for use in future years, funds generated by projects funded by Telefilm Canada, and which, due to timing, remained unreinvested at year end.

Immigrant investor program

This account was established to record the receipt and disbursement of amounts received under the Immigrant Investor Program in accordance with section 12(2) of the *Immigration and Refugee Protection Act* and section 91(d) of the *Immigration and Refugee Protection Regulations*. This program allows qualified immigrants to gain permanent residence in Canada by making an investment in the Canadian economy.

Miscellaneous projects deposits—Environment

This account was established to record contributions received from organizations and individuals, for the advancement of research work and clean-up efforts.

During the year, this account was transferred to Table 5.5 in Section 5 of this volume.

Miscellaneous projects deposits—Parks Canada Agency

This account was established to record contributions received from organizations and individuals for various projects.

Common school funds—Ontario and Quebec

This account was established under *12 Victoria 1849*, Chapter 200, to record the proceeds from the sale of lands set apart for the support and maintenance of common schools in Upper and Lower Canada, now Ontario and Quebec. Interest of \$133,889, apportioned on the basis of population, is paid directly to these provinces on a semi-annual basis, at the rate of 5 percent per annum, and is charged to interest on the public debt.

Foreign claims fund

This account was established by Vote 22a, *Appropriation Act No. 9, 1966*, to record: (a) such part of the money received from the Custodian of Enemy Property, proceeds of the sale of property and the earnings of property, and, (b) all amounts received from governments of other countries pursuant to agreements entered into after April 1, 1966 relating to the settlement of Canadian claims, and also records payment of claims submitted, including payment of the expenses incurred in investigating and reporting on such claims.

War claims fund—World War II

This account was established by Vote 696, *Appropriation Act No. 4, 1952*, to record funds received from the Custodian of Enemy Property or from other sources, and payments: (a) to eligible claimants for compensation in respect of World War II; (b) of a supplementary award amounting to 50 percent of the original award (PC 1958-1467, October 23, 1958); and, (c) of expenses incurred in investigating and reporting on claims.

A War Claims Commission was established to enquire into and report on claims made by Canadians arising out of World War II for which compensation may be paid from this or any other fund established for the purpose. The expenses of the Commission are chargeable hereto.

Federal/provincial cost-sharing agreements

This account was established to record the deposit of funds received from the provinces for cost-shared programs according to official signed agreements.

Miscellaneous projects deposits—Fisheries and Oceans

This account was established to record contributions received from organizations and individuals, for the advancement of research work.

Sales of seized assets

The account was established to record the proceeds of the sale of seized items by the Department of Fisheries and Oceans from a person contravening the *Fisheries Act*. Funds so re-

ceived are held in the Consolidated Revenue Fund pending final resolution of the case by the Minister of Fisheries and Oceans or the courts.

Canada Foundation account

This account was established by Vote 6g, *Appropriation Act No. 2, 1967*, to record funds received in connection with the Civilian Relief Agreement of 1950, and the Cultural Agreement of 1954 between Canada and Italy, and disbursements for the purposes of the said agreements.

Financial assistance to Canadians abroad

This account was established to record funds received from families or friends as prepayment for financial assistance to distressed Canadians abroad.

Funds from non-governmental organizations

This account was established to record funds received as prepayment for services to be performed by the Department of Foreign Affairs and International Trade on behalf of third parties.

Shared-cost agreements—Foreign Affairs and International Trade

This account was established to record funds received from the United States and the Mexican Sections of the NAFTA Secretariat, for the development and administration of common information management systems.

Shared-cost projects—Foreign Affairs and International Trade

This account was established to record funds received from organizations outside the Government of Canada accounting entity for shared-cost projects.

Shared-cost projects—Support to various programs

This account was established to record deposits received and payments made in accordance with authorities for shared-cost projects to support a water management program and various programs in the education sector.

Collaborative research projects—Health

This account was established to record funds received from client groups for cost shared and joint project research agreements.

Miscellaneous federal/provincial projects—Health

This account was established to record transactions relating to the provinces/territories share of costs incurred under federal/provincial cost-sharing agreements for joint federal/provincial/territorial projects which address health issues which are national in scope.

World Health Organization

This account was established to record funds received from the World Health Organization, for scientific projects.

Collaborative research projects—Public Health Agency of Canada

This account was established to record funds received from client groups for cost shared and joint project research agreements.

Miscellaneous federal/provincial projects—Public Health Agency of Canada

This account was established to record transactions relating to the provinces/territories share of costs incurred under federal/provincial cost-sharing agreements for joint federal/provincial/territorial projects which address health issues which are national in scope.

Canada Millennium Scholarship Foundation Excellence Awards

The account is established pursuant to Part 4 of the *Budget Implementation Act*, 2008, and to the agreement between the Canada Millennium Scholarship Foundation (CMSF), Human Resources and Skills Development Canada (HRSDC), and Treasury Board, to transfer funds from the CMSF to HRSDC for the purpose of making any remaining payments due to students who are receiving CMSF Excellence Awards where the payment eligibility period extends past the date of dissolution of the CMSF, and for payment of the costs of administering this program on behalf of the CMSF.

The amount transferred was \$14,824,352. HRSDC will administer the remaining Excellence Awards Disbursements until December 31, 2013. After this date, HRSDC will transfer any funds remaining in the account to the Consolidated Revenue Fund, as per Part 4 of the *Budget Implementation Act*, 2008.

Federal/provincial collaborative agreement

This account was established to record amounts received by Human Resources and Skills Development from a province as funding under the provisions of a collaborative agreement with the province.

Federal/provincial shared-cost project—Human Resources and Skills Development

This account was established to record the deposit of advance payments made by provinces towards the costs of projects and programs for which there is a cost-sharing agreement with the federal Government. Disbursements are made to pay the provinces' share of costs per official agreements or to refund unused amounts.

Federal/provincial shared-cost project—Interprovincial Computerized Examination Management System (ICEMS)

This account was established to record advance payments received from provincial and territorial governments to cover their share of the costs of the ICEMS Project. Advance payments are made pursuant to the ICEMS Agreement on a Joint Project to develop and implement an ICEMS and the Capital Contingency Fund Policy. The costs incurred are charged to the account and any unexpended funds will be returned to provinces at the end of the project.

Labour standards suspense account

This account was established under the authority of section 23 of the Canada Labour Standards Regulations to record wages received by the Minister of Labour from employers who cannot locate employees. Efforts are then made to locate employees. Wages are paid out when employees are located or when employees contact the department for payment.

Provincial funding for collaborative arrangement—Labour Market Development Agreement (LMDA)—British Columbia

This account was established to record deposits of payments from the Province of British Columbia to Human Resources and Skills Development under the LMMA. The funding provided by the Province of British Columbia is used by Human Resources and Skills Development to make payments to provincial LMMA clients.

Provincial funding for collaborative arrangement—Labour Market Development Agreement (LMMA)—Newfoundland and Labrador

This account was established to record deposits of payments from the Province of Newfoundland and Labrador to Human Resources and Skills Development under the LMMA. The funding provided by the Province of Newfoundland and Labrador is used by Human Resources and Skills Development to make payments to provincial LMMA clients.

Provincial funding for collaborative arrangement—Labour Market Development Agreement (LMMA)—Nova Scotia

This account was established to record deposits of payments from the Province of Nova Scotia to Human Resources and Skills Development under the LMMA. The funding provided by the Province of Nova Scotia is used by Human Resources and Skills Development to make payments to provincial LMMA clients.

Provincial funding for collaborative arrangement —Labour Market Development Agreement (LMDA)-Ontario

This account was established to record deposits of payments from the Province of Ontario to Human Resources and Skills Development under the LMDA. The funding provided by the Province of Ontario is used by Human Resources and Skills Development to make payments to provincial LMDA clients.

Provincial funding for collaborative arrangement —Labour Market Development Agreement (LMDA)-Yukon Territory

This account was established to record deposits of payments from the Yukon Territory to Human Resources and Skills Development under the LMDA. The funding provided by the Yukon Territory is used by Human Resources and Skills Development to make payments to territorial LMDA clients.

Shared-cost agreements—Canadian Centre for Occupational Health and Safety

This account represents funds contributed to a joint federal/provincial sponsored inquiries service provided by Canadian Centre for Occupational Health and Safety.

Indian special accounts

Indian special accounts represent a number of non-interest bearing accounts which are maintained for specific purpose and include the following:

- (a) Quebec fur account—This account was established to record funds received from the sales of pelts trapped on reserves in the Abitibi District in Quebec, to defer charges for tallymen's wages, freight costs, etc. No activity was reported in the current year.
- (b) Off-reserve housing program—Personal Contributions—This account was established to record personal contributions held in trust until paid to the vendor, builder or legal representative. No activity was reported in the current year.
- (c) Fines—*Indian Act*—Fines collected as defined in section 104 of the *Indian Act*, are credited to this account for the benefit of the bands or members of the bands. Expenditures may be made per the direction of the Governor in Council to cover certain costs in the administration or promotion of the purpose of the relative law.

Indian band funds—Shares and certificates

This account was established under the *Indian Act*, to record the historical value of TransAlta Utilities Corporation shares received as compensation for a power line right-of-way on the Blood Indian reserve. These shares are held in the name of the Receiver General for Canada for the credit of the Blood Indian Band. Any dividends received are credited to the revenue account of the Blood Indian Band.

Indian compensation funds

This holding account was established to record moneys received from the sales of Indian lands and easement compensation where the title has not been cleared nor the land survey completed.

Indian moneys suspense account

This account was established to hold moneys received for individual Indians and bands, that cannot be disbursed to an Indian, or credited to an Indian Band Fund or Individual Trust Fund account, pending execution of the related lease, permit or licence, settlement of litigation, registration of the Indian or identification of the recipient.

Non-Indian moneys

This account was established to collect "Provincial Mineral Revenues" on behalf of the Province of Saskatchewan and remit the same in the manner as described in an agreement between the two parties. The collection and remittance arrangement is anticipated to terminate upon the expiry or forfeiture of all Replacement Mineral Dispositions or earlier if the Disposition Holders decide to stop drilling. All revenue moneys collected, received or held by the Crown for the use and benefit of the First Nations or its members cease to be Indian moneys and must be transferred to the First Nations. Moneys must be held separately in a non-Indian moneys account. This account is interest bearing.

Canada/Provinces Business Service Centre

This account was established to record funds received from other provinces under cost-sharing agreements for the Canada-Ontario Business Service Centre.

Income from securities in trust—Bankruptcy and Insolvency Act

This account was established by sections 78, 84, 154 and 194 of the *Bankruptcy and Insolvency Act*, to record dividends paid on stocks originally held by a bankrupt stockbroker but subsequently sold to clients. As the stocks were not registered in the clients' names, the dividends must be paid to the last registered owner, in this case, the stockbroker. The dividends are forwarded to the Superintendent of Bankruptcy for safekeeping.

Petro-Canada Enterprises Inc—Unclaimed shares

This account was established by Section 227 of the *Canada Business Corporation Act* to record the liability to shareholders who have not presented their shares for payment.

Securities in trust—Bankruptcy and Insolvency Act

This account was established by section 67 of the *Bankruptcy and Insolvency Act*, to record the value of securities originally held by a bankrupt stockbroker, on behalf of clients who have not been located.

Shared-cost/joint project agreements—Research

This account was established to record funds received from other governments and organizations in order to cover expenditures incurred under various shared-cost/joint project agreements.

Shared-cost projects—Industry

This account was established to record funds received from other governments and organizations in order to cover expenditures incurred under various shared-cost/joint project agreements.

Unclaimed dividends and undistributed assets— Bankruptcy and Insolvency Act

This account represents amounts credited to the Receiver General in accordance with the provisions of section 154 of the *Bankruptcy and Insolvency Act*, pending distribution to creditors.

Unclaimed dividends and undistributed assets— Canada Business Corporations Act

This account was established in accordance with sections 227 and 228 of the *Canada Business Corporations Act*, for the purpose of recording liabilities to creditors and shareholders who have not been located. The account is charged when funds are paid to them.

Unclaimed dividends and undistributed assets— Winding-up and Restructuring Act

This account records amounts credited to the Receiver General, in accordance with sections 138 and 139 of the *Winding-up and Restructuring Act*, pending distribution.

Radarsat

This account was established to record funds received for both cost-sharing and advance payments for Radarsat scenes.

Project deposits—Statistics Canada

This account was established to record deposits received from outside parties to secure payments for special statistical services.

Special account—Courts Administration Service

This account was established to maintain accounts on behalf of litigants before the Federal Court and Federal Court of Appeal. These accounts record the funds paid into the Federal Court and Federal Court of Appeal, pursuant to an order of the Courts, rules of the Courts or statutes, to be held pending payment of such funds, in accordance with an order/judgment of these Courts.

Cost-sharing agreement

This account was established to record deposits received from an organization outside the Government of Canada accounting entity and payments made in accordance with a Memorandum of agreement for shared-costs to assume part of the living costs for the loan of staff in Paris.

During the year, the account was closed.

Foreign governments

These accounts were established to record funds received from foreign governments, to cover expenditures to be made on their behalf, in accordance with the provisions of agreements with the Government of Canada.

Joint research and development projects— National Defence

This account was established to record funds received from the private sector through collaborative relationships where the work is shared between the government and the private sector laboratory.

Non-government agencies

This account was established to record funds received for expenditures made on behalf of non-government agencies, for which specific accounts have not been established.

North Atlantic Treaty Organization (NATO)— Infrastructure projects

These accounts were established to record funds received from NATO to cover (a) NATO infrastructure projects implemented by Canada, and, (b) other expenditures to be made on NATO's behalf, in accordance with the terms of an agreement with the Government of Canada.

During the year, the account was closed.

Market development incentive payments—Alberta

This account records funds received from the Government of Alberta, to encourage the expansion of natural gas markets in Alberta and provinces to the East, in accordance with an agreement between the Government of Canada and the Government of Alberta dated September 1, 1981 and pursuant to section 39 of the *Energy Administration Act*. The original term of the agreement was from November 1, 1981 to January 31, 1987. As a result of the Western Accord of March 25, 1985, payments from the Government of Alberta terminated as at April 30, 1986, however, payments continued to be made from the account for selected programs, which encouraged the use of natural gas for vehicles.

More recently, a new strategy for the expenditure of these funds has been agreed upon. This strategy consists of a 50/50 split for expending the remaining funds in support of natural gas (NG) market expansion activities related to transportation and combined heat and power applications.

Newfoundland Offshore Revenue Account

This account was established pursuant to section 214 of the *Canada-Newfoundland Atlantic Accord Implementation Act* to facilitate the sharing of certain revenues accruing from oil and gas activities in the Newfoundland offshore area with the Province of Newfoundland. Through statutory provisions of the Act, an amount equal to certain offshore revenues (taxes, royalties and miscellaneous revenues) is credited to this account and subsequent payments to the Province of Newfoundland are charged thereto.

Nova Scotia Offshore Revenue Account

This account was established pursuant to section 219 of the *Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act* to facilitate the sharing of certain revenues accruing from oil and gas activities in the Nova Scotia offshore area with the Province of Nova Scotia. Through statutory provisions of the Act, an amount equal to certain offshore revenues (taxes, royalties and miscellaneous revenues) is credited to this account and subsequent payments to the Province of Nova Scotia are charged thereto.

Shared-cost agreements—Research—Natural Resources

This account was established to facilitate the retention and disbursement of funds received from private industries and other governments for joint projects or shared-cost research agreements.

Shared-cost projects—Natural Resources

This account was established to facilitate the retention and disbursement of funds received from private organizations and other governments for cost-sharing scientific projects.

Security equipment purchases

Funds deposited in this account by licensees are used to provide for payment of purchases of security equipment for the licensees' facilities in accordance with security arrangements mandated pursuant to the *Nuclear Safety and Control Act*.

Shared-cost projects—Media travel expenses

This account records medias' (non-governmental organizations) reimbursements for travel arrangement services rendered to them.

Joint research and development projects— Royal Canadian Mounted Police

This account was established to record funds received from other government organizations in order to share costs incurred under various research project agreements.

Seized assets—Canadian funds

This account was established to record funds seized during the course of investigations and drug seizures under the Criminal Code of Canada, the *Narcotic Control Act*, the *Food and Drug Act*, the *Customs Act* and the *Excise Act*. The funds are held pending Court decisions.

Credit card—Special project fund

This account was established to record funds received from American Express (AMEX) to improve the Travel Card Program.

Francophone Summits

This account was established to record funding granted since 1994 by the "Agence intergouvernementale de la Francophonie (Paris)", which changed its name in 2006 to the "Organisation internationale de la Francophonie", for projects involving the development of French and partner languages in order to express scientific and technical modernity.

Military purchases excess funds deposit

This account was established by a written agreement between Canada and the United States, to record temporarily unused funds paid to the United States Government under contracts for purchases of military equipment. The funds are invested by the Federal Reserve Bank of New York to earn interest for the Government of Canada.

Shared-cost agreements—Veterans Affairs

This account was established to record transactions relating to share of costs incurred under federal/provincial cost-sharing agreements and funding for research and other projects at Sainte Anne's Hospital.

SUPPLEMENTARY STATEMENTS

Canada Pension Plan

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The Consolidated Financial Statements of the Canada Pension Plan have been prepared in accordance with Canadian public sector accounting standards by the management of Human Resources and Skills Development Canada (the Department).

Management is responsible for the integrity and objectivity of the information in the financial statements, including the amounts which must, of necessity, be based on best estimates and judgement. The financial information presented throughout the Annual Report is consistent with the financial statements.

In support of its responsibilities, management has developed and maintains systems of internal control and supporting procedures. They are designed to provide reasonable assurance that assets are safeguarded, records are properly maintained and that transactions are properly authorized and are in accordance with the *Canada Pension Plan Act*, the *Canada Pension Plan Investment Board Act* and the *Financial Administration Act* and their accompanying regulations. These controls include the establishment of an organizational structure that provides a well defined division of responsibilities and accountability, the selection and training of qualified staff, and the communication of policies and guidelines throughout the organization. Internal controls are reviewed and evaluated by both internal and external auditors in accordance with their respective audits. Management also reviews the recommendations of its internal and external auditors for improvements in internal controls.

The Auditor General of Canada, the external auditor of the Canada Pension Plan, has conducted an independent audit of the consolidated financial statements in accordance with Canadian generally accepted auditing standards and has reported to the Minister of Human Resources and Skills Development.

IAN SHUGART
*Deputy Minister
Human Resources and
Skills Development Canada*

ALFRED TSANG, CMA
*Chief Financial Officer
Human Resources and
Skills Development Canada*

Gatineau, Canada
August 31, 2011

Canada Pension Plan—Continued

INDEPENDENT AUDITOR'S REPORT

TO THE MINISTER OF HUMAN RESOURCES AND SKILLS
DEVELOPMENT

I have audited the accompanying consolidated financial statements of the Canada Pension Plan, which comprise the consolidated statement of financial position as at 31 March 2011, and the consolidated statement of operations, consolidated statement of changes in financial assets available for benefit payments and consolidated statement of cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these consolidated financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Canada Pension Plan as at 31 March 2011, and the results of its operations, changes in its financial assets available for benefit payments, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

John Wiersema, FCA
Interim Auditor General of Canada

31 August 2011
Ottawa, Canada

Canada Pension Plan—Continued**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

AS AT MARCH 31

(in millions of dollars)

	2011	2010
Financial assets		
Cash (Note 3)	34	180
Receivables (Note 4)	3,737	3,989
Investments (Note 6)	152,933	130,477
Amounts receivable from pending trades (Note 6)	1,085	1,118
	157,789	135,764
Liabilities		
Payables and accrued liabilities (Note 8)	514	475
Investment liabilities (Note 6)	4,046	2,519
Amounts payable from pending trades (Note 6)	1,675	1,391
	6,235	4,385
Financial assets available for benefit payments	151,554	131,379
Non-financial assets		
Other assets	47	41
Assets available for benefit payments	151,601	131,420

Actuarial obligation in respect of benefits (Note 12)

Commitments (Note 13)

Contingent liabilities (Note 14)

The accompanying notes are an integral part of these consolidated financial statements.

Approved by:

IAN SHUGART

*Deputy Minister**Human Resources and**Skills Development Canada*

ALFRED TSANG, CMA

*Chief Financial Officer**Human Resources and**Skills Development Canada*

Canada Pension Plan—Continued

CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE YEAR ENDED MARCH 31
(in millions of dollars)

	Budget 2011 (Note 9)	Actual 2011	Actual 2010
Revenues			
Contributions	35,773	37,069	36,276
Net investment income (Note 10)			
Realized gains		2,929	7,393
Unrealized gains		9,159	5,988
Interest income		2,246	1,742
Dividend income		1,428	1,304
Other income		471	406
Transaction costs		(173)	(148)
Investment management fees		(500)	(466)
	7,340	15,560	16,219
	43,113	52,629	52,495
Expenses			
Pensions and benefits			
Retirement	23,550	23,184	22,208
Survivor	3,925	3,986	3,891
Disability	3,638	3,679	3,513
Disabled contributor's child	293	297	291
Death	296	269	287
Orphan	223	218	222
Net overpayments (Note 4)		(35)	(49)
	31,925	31,598	30,363
Operating expenses (Note 11)	741	850	734
	32,666	32,448	31,097
Net increase in assets available for benefit payments	10,447	20,181	21,398
Assets available for benefit payments, beginning of year	131,420	131,420	110,022
Assets available for benefit payments, end of year	141,867	151,601	131,420

The accompanying notes are an integral part of these consolidated financial statements.

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL ASSETS AVAILABLE FOR BENEFIT PAYMENTS
FOR THE YEAR ENDED MARCH 31
(in millions of dollars)

	Budget 2011 (Note 9)	Actual 2011	Actual 2010
Net increase in assets available for benefit payments	10,447	20,181	21,398
Changes in other assets		(6)	(3)
Increase in financial assets available for benefit payments	10,447	20,175	21,395
Financial assets available for benefit payments, beginning of year	131,379	131,379	109,984
Financial assets available for benefit payments, end of year	141,826	151,554	131,379

The accompanying notes are an integral part of these consolidated financial statements.

Canada Pension Plan—Continued

CONSOLIDATED STATEMENT OF CASH FLOW
FOR THE YEAR ENDED MARCH 31
(in millions of dollars)

	2011	2010
Operating activities		
Cash receipts		
Contributions	37,327	37,084
Interest on operating balance	2	1
Cash payments		
Pensions and benefits	(31,604)	(30,365)
Operating expenses	(796)	(713)
Cash flows from operating activities	4,929	6,007
Financing activities		
Issuance of debt	10,878	9,981
Repayment of debt	(9,777)	(8,602)
Payment of interest on debt	(235)	(71)
Cash flows from financing activities	866	1,308
Investing activities		
Dividends on investments	1,328	1,206
Interest on investments	2,722	2,089
Other investment income	378	451
Investment management fees	(497)	(435)
Transaction costs	(166)	(158)
Purchases		
Equities	(70,032)	(63,420)
Inflation-sensitive investments	(9,422)	(4,692)
Fixed income investments	(25,433)	(20,461)
Money market securities and absolute return strategies	(591,808)	(485,209)
Other debts	(3,712)	(1,027)
Premises and equipment	(21)	(15)
Disposals		
Equities	67,807	66,882
Inflation-sensitive investments	2,864	1,705
Fixed income investments	24,456	11,163
Money market securities and absolute return strategies	593,900	484,096
Other debts	1,695	595
Cash flows used in investing activities	(5,941)	(7,230)
Net (decrease) increase in cash	(146)	85
Cash, beginning of year	180	95
Cash, end of year	34	180

The accompanying notes are an integral part of these consolidated financial statements.

Canada Pension Plan—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2011

1. Authority, objective and responsibilities

(a) Description of the Canada Pension Plan

The Canada Pension Plan (CPP) is a federal/provincial plan established by an Act of Parliament in 1965. The CPP is administered by the Government of Canada and the participating provinces.

The CPP began operations in 1966. It is a compulsory and contributory social insurance program operating in all parts of Canada, except Quebec, which operates the Régime de rentes du Québec, a comparable program. The Plan's objective is to provide a measure of protection to workers and their families against the loss of earnings due to retirement, disability or death. The CPP is financed by contributions and investment returns. Employers and employees pay contributions equally to the CPP. Self-employed workers pay the full amount.

The Canada Pension Plan Investment Board (CPPIB) was established pursuant to the *Canada Pension Plan Investment Board Act*. The CPPIB is a federal Crown corporation and all of its shares are owned by Her Majesty the Queen in right of Canada.

The Minister of Human Resources and Skills Development is responsible for the administration of the Canada Pension Plan (under the *CPP Act*); the Minister of National Revenue is responsible for collecting contributions. The Minister of Finance and his provincial counterparts are responsible for setting CPP contribution rates, pension and benefit levels and funding policy. The CPPIB is responsible for managing the amounts that are being transferred under Section 108.1 of the *Canada Pension Plan Act*. It acts in the best interests of the beneficiaries and contributors under the Act.

In accordance with the *CPP Act*, the financial activities of the Canada Pension Plan are recorded in the CPP Account (Note 3). The financial transactions affecting the Account are governed by the *CPP Act* and its regulations. The Plan's investments are held by the CPPIB. The CPPIB's transactions are governed by the *Canada Pension Plan Investment Board Act* and its accompanying regulations. The CPPIB's assets are to be invested with a view to achieving a maximum rate of return without undue risk of loss, with regard to the factors that may affect the funding of the CPP and its ability to meet its financial obligations on any given business day.

The CPPIB and its wholly-owned subsidiaries are exempt from Part I income tax under paragraphs 149(1)(d) and 149(1)(d.2) of the *Income Tax Act (Canada)* on the basis that all of the shares of the CPPIB and its subsidiaries are owned by Her Majesty the Queen in right of Canada or by a corporation whose shares are owned by Her Majesty the Queen in right of Canada, respectively.

The CPPIB is designed to operate at arm's length from the government. It is required to be accountable to the public, Parliament (through the federal Minister of Finance) and the provinces. It provides regular reports of its activities and the results achieved.

As stated in the CPP and CPPIB Acts, changes to these Acts require the approval of at least two-thirds of the provinces that have, in the aggregate, not less than two-thirds of the population of all included provinces.

(b) Pensions and Benefits

Retirement pensions – A retirement pension is payable to each contributor at age 60 or older, according to the provisions of the Act. The monthly amount is equal to 25 percent of the contributor's average monthly pensionable earnings during the pensionable period. The amount may be reduced or increased depending upon whether the contributor applies for a retirement pension before or after age 65. This adjustment cannot exceed 30 percent. The maximum new monthly pension payable at age 65 in 2011 is \$960.00 (2010 - \$934.17).

Disability benefits – A disability benefit is payable to a contributor who is disabled, according to the provisions of the Act. The amount of the disability benefit to be paid includes a flat-rate portion and an amount equal to 75 percent of the earned retirement pension. The maximum new monthly disability benefit in 2011 is \$1,153.37 (2010 - \$1,126.76).

Survivor's benefits – A survivor's benefit is payable to the spouse or common-law partner (the beneficiary) of a deceased contributor, according to the provisions of the Act. For a beneficiary under the age of 65, the benefit consists of a flat-rate portion and an amount equal to 37.5 percent of the deceased contributor's earned retirement pension. A beneficiary between the ages of 35 and 45 who is not disabled or who has no dependent children receives reduced benefits. For beneficiaries aged 65 and over, the benefit is equal to 60 percent of the retirement pension granted to the deceased contributor. The maximum new monthly benefit payable to a beneficiary in 2011 is \$576.00 (2010 - \$560.50).

Disabled contributor's child and orphan benefits – According to the provisions of the Act, each child of a contributor who is receiving disability benefits or a child of a deceased contributor is entitled to a benefit as long as the child is under the age of 18, or is between the ages of 18 and 25 and attending school full-time. The flat-rate monthly benefit in 2011 is \$218.50 (2010 - \$214.85).

Canada Pension Plan—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2011—Continued

Death benefits – According to the provisions of the Act, a death benefit is a one-time payment to, or on behalf of, the estate of a contributor. The benefit amounts to either 10 percent of the maximum pensionable earnings in the year of death or six times the monthly retirement pension granted to the deceased contributor, whichever is less. The maximum death benefit in 2011 is \$2,500 (2010 - \$2,500).

Pensions and benefits indexation – As required by the Act, pensions and benefits are indexed annually based on the Consumer Price Index for Canada. The rate of indexation for 2011 is 1.7 percent (2010 - 0.4 percent).

2. Significant accounting policies

(a) Basis of presentation

These financial statements are presented on a consolidated basis. They include the consolidated statement of financial position, the consolidated statement of operations, the consolidated statement of changes in financial assets available for benefit payments and the consolidated statement of cash flow of the CPP and the CPPIB. These financial statements are prepared in accordance with Canadian public sector accounting standards (PSAS).

The CPP, which is managed by both the Government of Canada and participating provinces, is not considered to be part of the reporting entity of the Government of Canada. Accordingly, its financial activities are not consolidated with those of the Government.

(b) Valuation of investments, investment receivables and investment liabilities

Investments, investment receivables and investment liabilities are recorded on a trade-date basis and are stated at fair value. Fair value is an estimate of the amount of the consideration that would be agreed upon in an arm's-length transaction between knowledgeable, willing parties who are under no compulsion to act.

In an active market, fair value is best evidenced by an independent quoted market price. In the absence of an active market, fair value is determined by valuation techniques that make maximum use of inputs observed from markets. These valuation techniques include using recent arm's length market transactions, if available, or current fair value of another investment that is substantially the same, discounted cash flow analysis, option pricing models and other accepted industry valuation methods.

(c) Contributions

Contributions include CPP contributions earned for the year. The Canada Revenue Agency (CRA) collects

contributions and measures them using the assessment of tax returns. In determining the amount of contributions earned for the year, the CRA considers cash received and contributions assessed, and makes an estimate for contributions related to tax returns not yet assessed. This estimate is subject to review and adjustments. Adjustments, if any, are recorded as contributions in the year they are known.

(d) Investment income

Income from investments is recognized on an accrual basis and includes realized gains and losses from investments, changes in unrealized gains and losses on investments, dividend income, interest income and net operating income from private real estate investments. Dividend income is recognized on the ex-dividend date, which is when the CPP's right, through CPPIB, to receive the dividend has been established. Interest income is recognized using the effective interest rate method. Distributions received from limited partnerships and funds are recognized as interest income, dividend income, realized gains and losses from investments or return of capital, as appropriate.

(e) Transaction costs

Transaction costs are incremental costs that are directly attributable to the acquisition or disposal of an investment. Transaction costs are expensed as incurred and recorded as a component of net investment income.

(f) Investment management fees

Investment management fees are paid to investment managers for externally managed investments. Investment management fees are expensed as incurred and recorded as a component of net investment income.

(g) Securities purchased under reverse repurchase agreements

Securities purchased under reverse repurchase agreements represent the purchase of securities effected with a simultaneous agreement to sell them back at a specified price at a specified future date and are accounted for as an investment receivable. These securities are not recognized as an investment of the CPP. The fair value of securities to be resold under these reverse repurchase agreements is monitored and additional collateral is obtained when appropriate to protect against credit exposure. In the event of counterparty default, the CPP, through CPPIB, has the right to liquidate the collateral held. Reverse repurchase agreements are presented at Note 6 at the amounts at which the securities were initially acquired. Interest earned on reverse repurchase agreements is included in investment income (see Note 10).

Canada Pension Plan—ContinuedNOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2011—Continued*(h)* Translation of foreign currencies

Transactions denominated in foreign currencies are translated into Canadian dollars at exchange rates prevailing on the transaction date. Investments and other monetary assets and liabilities denominated in foreign currencies are translated into Canadian dollars at exchange rates prevailing on the year-end date with any resulting foreign exchange gain or loss included in net gain (loss) in net investment income (see Note 10).

(i) Pensions and benefits

Pensions and benefits expenses are recorded when payable or reasonably estimated.

(j) Tax deductions due to Canada Revenue Agency

Tax deductions due to CRA consist primarily of voluntary and non-resident taxes withheld from pensions and benefit payments to CPP beneficiaries.

(k) Net overpayments

Net overpayments are comprised of overpayments of pensions and benefits that were established during the year less remissions of debts granted.

(l) Operating expenses

Operating expenses are recorded as incurred.

(m) Other claims and legal actions

The CPP records an allowance for claims and legal proceedings when it is likely that there will be a future payment and a reasonable estimate can be made.

(n) Measurement uncertainty

The preparation of consolidated financial statements in accordance with Canadian public sector accounting standards (PSAS) requires management to make certain estimates and assumptions that affect the reported values of assets and liabilities as at the date of the financial statements and income and expenses during the reporting period. Significant estimates and judgments are required principally in determining the reported estimated contributions, allowance for doubtful accounts, contingent liabilities, actuarial obligation in respect of benefits and fair values of investments since these determinations include estimates of expected future cash flows, rates of return and the impact of future events. Actual results could differ from those estimates.

(o) Future changes in accounting standards

International financial reporting standards

In February 2008, the Canadian Accounting Standards Board (AcSB) confirmed that Canadian Generally Accepted Accounting Principals (GAAP) for publicly ac-

countable enterprises, such as the CPPIB, would be replaced with International Financial Reporting Standards (IFRS), effective for interim and annual periods commencing April 1, 2011.

The International Accounting Standards Board (IASB) is considering a proposal for investment companies to be exempt from the requirement to consolidate investments in controlled entities. To allow the IASB time to complete its consolidation project, the AcSB granted investment companies a deferral of two years to convert to IFRS. The CPPIB will continue to measure and report all of its investments at fair value and will defer the adoption of IFRS until April 1, 2013. Until then, CPPIB will continue to follow Canadian GAAP.

The CPPIB has developed an IFRS conversion plan and has identified the major differences between existing Canadian GAAP and IFRS. As IFRS continues to change, the impact these differences will have on CPPIB's operations, financial position and results of operations is not yet determinable. The CPPIB continues to monitor developments and changes to IFRS and is on schedule to meet the timelines established in its IFRS conversion plan.

The CPP will assess the impact of the CPPIB's change in accounting framework on its consolidated financial statements and will review any restatements made to CPPIB's information.

3. Cash

Cash consists of the total cash held by the CPP Account and the CPPIB. The CPP Account was established in the accounts of Canada by the *CPP* Act to record the contributions, interest, pensions, benefits and operating expenses of the Plan. It also records the amounts transferred to or received from the CPPIB. As at March 31, 2011, the deposit with the Receiver General for Canada in the CPP Account is \$23 million (2010 - \$175 million) and CPPIB's cash is \$11 million (2010 - \$5 million) for a total of \$34 million (2010 - \$180 million).

4. Receivables

Receivables are comprised of the following:

	2011	2010
	(in millions of dollars)	
Contributions	3,595	3,854
Régime de rentes du Québec	104	96
Beneficiaries		
Balance of pensions and		
benefits overpayments	112	111
Allowance for doubtful		
accounts	(74)	(72)
	3,737	3,989

Canada Pension Plan—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2011—Continued

Contributions receivable represent the estimated amount to be collected from CRA relating to contributions earned at year end and adjusted for tax returns not yet assessed.

The CPP has procedures to detect overpayments. During the year, overpayments totalling \$37 million (2010 - \$53 million) were established and debts totalling \$3 million (2010 - \$3 million) were forgiven as per the remission provisions of the CPP Act. A further \$33 million (2010 - \$37 million) was recovered through collection of payments and withholdings from beneficiaries.

5. Investment activities risk management

The CPPIB is exposed to a variety of financial risks as a result of its investment activities. These risks are market risk, credit risk and liquidity risk. The CPPIB manages and mitigates financial risks through the Risk/Return Accountability Framework that is contained within the investment policies approved by the Board of Directors at least once every fiscal year. This framework contains risk limits and risk management provisions that govern investment decisions and has been designed to achieve the mandate of the CPPIB which is to invest its assets with a view to achieving a maximum rate of return, without undue risk of loss, having regard to the factors that may affect the funding of the CPP and the ability of the CPP to meet its financial obligations on any given business day.

Included within the Risk/Return Accountability Framework is an active risk limit that represents a limit on the amount of investment risk that the CPPIB can take relative to the CPP Reference Portfolio. The CPP Reference Portfolio is approved by the Board of Directors and serves as a performance benchmark against which the CPPIB's value-added activities are measured. It represents a low-cost strategic alternative to the CPP Investment Portfolio. The objective of the CPPIB is to create value-added investment returns greater than the returns that would be generated by the CPP Reference Portfolio. The CPPIB monitors the active risk in the CPP Investment Portfolio daily and reports active risk exposures to the Board of Directors at least on a quarterly basis.

i. Market Risk: Market risk (including currency risk, interest rate risk and equity price risk) is the risk that the fair value or future cash flows of an investment or investment liability will fluctuate because of changes in market prices and rates.

Currency Risk: The CPPIB is exposed to currency risk through holdings of investments and/or investment liabilities in various currencies.

In Canadian dollars, the net underlying currency exposures, after allocating foreign currency derivatives, as at March 31, are as follows:

(in millions of dollars)	2011		2010	
	Net exposure	% of total	Net exposure	% of total
Currency				
United States Dollar	42,419	54	35,121	55
Euro	12,005	15	9,936	15
Japanese Yen	7,689	10	5,365	8
British Pound Sterling	4,743	6	4,430	7
Australian Dollar	4,173	5	2,345	4
Hong Kong Dollar	1,576	2	1,537	2
Swiss Franc	834	1	1,432	2
Other	5,382	7	4,292	7
	78,821	100	64,458	100

Interest Rate Risk: Interest rate risk is the risk that the fair value or future cash flows of an investment will fluctuate because of changes in market interest rates.

Equity Price Risk: Equity price risk is the risk that the fair value or future cash flows of an investment will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual investment or factors affecting all securities traded in the market.

ii. Credit Risk: Credit risk is the risk of financial loss due to a counterparty failing to meet its contractual obligations or a reduction in the value of the assets due to a de-

cline in the credit quality of the borrower, counterparty, guarantor or the assets (collateral) supporting the credit exposure. The CPPIB's most significant exposure to credit risk is its investment in debt securities and over-the-counter derivatives (as discussed in Note 6f). The carrying amounts of these investments as presented in Note 6 represent the maximum credit risk exposure at the financial position date.

iii. Liquidity Risk: Liquidity risk is the risk of being unable to generate sufficient cash or its equivalent in a timely and cost-effective manner to meet investment commitments and investment liabilities as they come due. The CPPIB mitigates liquidity risk through its unsecured credit facilities (see Note 7) available in the amount of

Canada Pension Plan—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2011—Continued

\$1.5 billion (2010 - \$1.5 billion) and the ability to readily dispose of certain investments that are traded in an active market. These include a liquid portfolio of publicly-traded equities, money market securities, marketable bonds and inflation-linked bonds.

The CPPIB is also exposed to liquidity risk through its responsibility for providing cash management services to the CPP (see Note 16). To manage liquidity risk associated with this short-term cash management program, the assets required for this purpose are segregated from the investment portfolio and separately managed as the Cash for Benefits Portfolio. Liquidity risk is also managed by investing these assets in liquid money market instruments with the primary objective of ensuring that the CPP has the necessary liquidity to meet benefit payment obligations on any business day.

6. Investments and investment liabilities

As stated in Note 1, the role of the CPPIB is to invest the assets with a view to achieving a maximum rate of return without undue risk of loss, with regard to the factors that may affect the funding of the CPP and the ability of the CPP to meet its financial obligations on any given business day. To achieve their mandate, the CPPIB has established investment policies in accordance with its regulations. These set out the manner in which their assets shall be invested and their financial risks managed and mitigated through the Risk/Return Accountability Framework. The financial statements of the CPPIB are audited annually by an external firm and are included in their annual report.

The CPPIB's investments are grouped by asset class based on risk/return characteristics of the investment strategies of the underlying portfolios. The investments, before allocating derivative contracts, associated money market securities and other investment receivables and liabilities to the asset classes to which they are related, are as follows:

	2011	2010
	(in millions of dollars)	
Equities		
Canada	10,261	9,538
Foreign developed markets	43,691	39,179
Emerging markets	6,743	5,407
Total equities	60,695	54,124
Fixed income		
Bonds	37,208	35,649
Other debts	6,008	3,526
Money market securities	17,625	14,068
Total fixed income	60,841	53,243
Absolute return strategies	4,464	2,871
Inflation-sensitive assets		
Private real estate	12,829	7,982
Infrastructure	9,404	5,821
Inflation-linked bonds	299	904
Total inflation-sensitive assets	22,532	14,707
Investment receivables		
Securities purchased under reverse repurchase agreements	2,500	4,000
Accrued interest	657	594
Derivatives receivables	1,117	760
Dividends receivables	127	178
Total investment receivables	4,401	5,532
Total investments	152,933	130,477
Investment liabilities		
Debt financing liabilities	(1,394)	(1,303)
Debt on private real estate properties	(1,969)	(947)
Derivatives liabilities	(683)	(269)
Total investment liabilities	(4,046)	(2,519)
Amounts receivable from pending trades	1,085	1,118
Amounts payable from pending trades	(1,675)	(1,391)
Net investments	148,297	127,685

Canada Pension Plan—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2011—Continued

(a) Equities

Equities consist of public and private investments in each of these three markets: Canadian, foreign developed and emerging.

- i. Public equity investments are made directly or through funds. As at March 31, 2011, public equities include fund investments with a fair value of \$2,665 million (2010 - \$2,631 million).
- ii. Private equity investments are generally made directly or through ownership in limited partnership arrangements, which have a typical term of 10 years. The private equity investments represent equity ownerships or investments with the risk and return characteristics of equity. As at March 31, 2011, private equities include direct investments with a fair value of \$5,565 million (2010 - \$3,997 million).

(b) Fixed income

- i. Bonds consist of marketable and Canadian government non-marketable bonds.

The non-marketable bonds issued by the provinces prior to 1998 have rollover provisions attached to them by the Act, which permit each issuer, at their option, to roll over the bonds on maturity for a further 20-year term at a rate based on capital markets borrowing rates for that province existing at the time of rollover. The non-marketable bonds are also redeemable before maturity at the option of the issuers.

In lieu of exercising its statutory rollover right described in the preceding paragraph, agreements between the CPPIB and the provinces permit each province to repay the bond and concurrently cause the CPPIB to purchase a replacement bond or bonds in a total principal amount not exceeding the principal amount of the maturing security for a term of not less than five years and not greater than 30 years. Such replacement bonds contain rollover provisions that permit the issuer, at its option, to roll over the bond for successive terms of not less than five years and are subject in all cases to the maximum 30 years outside the maturity date. The replacement bonds are also redeemable before maturity at the option of the issuers.

- ii. Other debt instrument consists of investments in distressed mortgage and private debt funds and direct investments in private debt.

(c) Absolute return strategies

Absolute return strategies consist of investments in funds whose objective is to generate positive returns regardless of market conditions, that is, returns with a low correlation to broad market indices. The underlying securities of the funds could include, but are not limited to, equities, fixed income securities and derivatives.

(d) Inflation-sensitive assets

- i. The CPPIB obtains exposure to real estate through direct investments in privately held real estate and real estate funds.

Private real estate investments are held by wholly-owned subsidiaries and are managed on behalf of the CPPIB by investment managers through primarily co-ownership arrangements. As at March 31, 2011, the subsidiary's share of these investments includes assets of \$12,829 million (2010 - \$7,982 million) and \$1,969 million of secured debt (2010 - \$947 million). The terms to maturity of the secured debt principal repayments vary from less than a year to more than ten years.

- ii. Infrastructure investments are generally made directly, but can also occur through limited partnership arrangements that have a typical term of 10 years. As at March 31, 2011, infrastructure includes direct investments with a fair value of \$7,899 million (2010 - \$4,395 million).

(e) Securities purchased under reverse repurchase agreements

The terms to maturity of the securities purchased under reverse repurchase agreements as at March 31, 2011 were all less than a year.

(f) Derivative contracts

A derivative is a financial contract, the value of which is derived from the value of underlying assets, indices, interest rates, currency exchange rates or other market-based factors. Derivatives are transacted through regulated exchanges or are negotiated in over-the-counter markets. The CPPIB uses different types of derivative instruments, which include equity contracts, foreign exchange contracts, interest rate contracts and credit contracts.

Notional amounts of derivative contracts represent the contractual amounts to which a rate or price is applied for computing the cash flows to be exchanged. The notional amounts are used to determine the gains/losses

Canada Pension Plan—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2011—Continued

and fair value of the contracts. They are not recorded as assets or liabilities on the Consolidated Statement of Financial Position. Notional amounts do not necessarily represent the amount of potential market risk or credit risk arising from a derivative contract.

The fair value of these contracts is reported as derivative receivables and derivative liabilities on the schedule of investments included above.

The CPPIB uses derivatives to generate value-added investment returns and to limit or adjust market, credit, interest rate, currency and other financial exposures without directly purchasing or selling the underlying instrument.

(g) Debt financing liabilities

The terms to maturity of the undiscounted principal repayments of the debt financing liabilities as at March 31, 2011, are: \$857 million (less than 30 days, 2010 - \$779 million), \$478 million (from 1 to 3 months, 2010 - \$333 million) and \$61 million (from 3 to 6 months, 2010 - \$191 million)

(h) Collateral

Collateral transactions are conducted under the terms and conditions that are common and customary to collateral arrangements. The net fair value of collateral held and pledged as at March 31 is as follows:

	2011	2010
	(in millions of dollars)	
Fixed income securities held as collateral on reverse repurchase agreements ⁽¹⁾	2,561	4,088
Securities held as collateral on over-the-counter derivative transactions ⁽¹⁾	135	
Cash held as collateral on over-the-counter derivative transactions		68
Securities pledged as collateral on guarantees (see Note 14c)	(132)	(120)
	2,564	4,036

⁽¹⁾ The total fair value of the collateral held that may be sold or repledged as at March 31, 2011, is \$2,588 million (2010 - \$3,923 million). The fair value of the securities collateral sold or repledged as at March 31, 2011, is \$nil (2010 - \$nil).

7. Credit facilities

The CPPIB maintains \$1.5 billion (2010 - \$1.5 billion) of unsecured credit facilities to meet potential liquidity requirements. As at March 31, 2011, the total amount drawn on the credit facilities is \$nil (2010 - \$nil).

8. Payables and accrued liabilities

Payables and accrued liabilities are comprised of the following:

	2011	2010
	(in millions of dollars)	
Operation expenses	170	131
Pensions and benefits payable	221	224
Tax deductions due to Canada		
Revenue Agency	123	120
	514	475

9. Comparison of results against Budget

The budget amounts included in the Consolidated Statement of Operations and the Consolidated Statement of Change in Financial Assets Available for Benefit Payments are derived from the amounts that were originally budgeted in the Human Resources and Skills Development Canada 2010-2011 Report on Plans and Priorities, tabled in Parliament in March 2010 and amounts forecasted by the Office of the Superintendent of Financial Institutions.

10. Net investment income (loss)

Net investment income is reported net of transaction costs and investment management fees and is grouped by asset class based on the risk/return characteristics of the investment strategies of the underlying portfolios.

Net investment income, after giving effect to derivative contracts and investment receivables and liabilities for the year ended March 31, is as follows:

Canada Pension Plan—Continued**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2011—Continued**

(in millions of dollars)

	2011					
	Investment income (loss) ⁽¹⁾	Net gain on investments ⁽²⁾⁽³⁾⁽⁴⁾	Total investment income (loss)	Investment management fees	Transaction costs	Net investment income (loss)
Equities						
Canada	270	3,369	3,639	(19)	(14)	3,606
Foreign developed markets	946	4,658	5,604	(245)	(26)	5,333
Emerging markets	133	654	787	(29)	(4)	754
	1,349	8,681	10,030	(293)	(44)	9,693
Fixed income						
Bonds	1,415	145	1,560			1,560
Other debt	240	506	746	(15)	(5)	726
Money market securities ⁽⁵⁾	145	1,004	1,149	(109)	(37)	1,003
Debt financing liabilities	(10)		(10)			(10)
	1,790	1,655	3,445	(124)	(42)	3,279
Inflation-sensitive assets						
Private real estate	473	894	1,367	(77)	(58)	1,232
Infrastructure	378	659	1,037	(6)	(29)	1,002
Inflation-linked bonds	153	199	352			352
	1,004	1,752	2,756	(83)	(87)	2,586
Interest on operating balance	2		2			2
	4,145	12,088	16,233	(500)	(173)	15,560

(in millions of dollars)

	2010					
	Investment income (loss) ⁽¹⁾	Net gain (loss) on investments ⁽²⁾⁽³⁾⁽⁴⁾	Total investment income (loss)	Investment management fees	Transaction costs	Net investment income (loss)
Equities						
Canada	208	5,807	6,015	(18)	(23)	5,974
Foreign developed markets	884	4,960	5,844	(257)	(56)	5,531
Emerging markets	116	1,984	2,100	(28)	(2)	2,070
	1,208	12,751	13,959	(303)	(81)	13,575
Fixed income						
Bonds	1,320	84	1,404			1,404
Other debt	124	1,337	1,461	(13)	(1)	1,447
Money market securities ⁽⁵⁾	108	385	493	(84)	(7)	402
Debt financing liabilities	(2)		(2)			(2)
	1,550	1,806	3,356	(97)	(8)	3,251
Inflation-sensitive assets						
Public real estate	7	95	102		(1)	101
Private real estate	406	(1,141)	(735)	(60)	(27)	(822)
Infrastructure	267	(512)	(245)	(6)	(31)	(282)
Inflation-linked bonds	13	382	395			395
	693	(1,176)	(483)	(66)	(59)	(608)
Interest on operating balance	1		1			1
	3,452	13,381	16,833	(466)	(148)	16,219

⁽¹⁾ Includes interest income, dividends, private real estate operating income (net of interest expense) and interest expense on the debt financing liabilities.⁽²⁾ Includes realized gains and losses from investments, unrealized gains and losses on investments held at the end of the year and other investment-related expenses.⁽³⁾ Includes foreign exchange losses of \$1,403 million (2010 - \$10,052 million).⁽⁴⁾ Includes net unrealized gains of \$1,307 million (2010 - unrealized losses of \$1,257 million), which represents the change in fair value estimated on direct investments in private equities, infrastructure, private real estate, private debt and certain derivatives, where the fair value is derived primarily from assumptions based on non-observable market data.⁽⁵⁾ Includes absolute return strategies.

Canada Pension Plan—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2011—Continued

11. Operating expenses

	2011	2010
	(in millions of dollars)	
General operating expenses.....	349	321
Salaries and benefits.....	470	393
Professional and consulting fees	31	20
	850	734

12. Actuarial obligation in respect of benefits

The CPP is financed by contributions and investment returns. Employers and employees pay contributions equally to the CPP, at a combined rate of 9.9 percent of pensionable earnings, and self-employed workers pay the full amount.

The CPP is managed by both the federal and provincial ministers of finance. The Plan's financial state is reviewed by these ministers every three years, following the receipt of an actuarial valuation report prepared by the Chief Actuary, at which time recommendations can be made as to whether benefits and/or contribution rates should be changed. Actuarial valuation determines the minimum contribution rate, which is the lowest rate sufficient to sustain the Plan. In the event that the projected minimum contribution rate is greater than the legislated contribution rate and no recommendations are made by the federal and provincial finance ministers, the insufficient rates provision in the *CPP Act* applies. This provision would increase the contribution rate for employees, employers and self-employed persons automatically and require the non-indexation of current benefits.

The CPP was initially designed to be financed on a pay-as-you-go basis with a small reserve equivalent to about two years worth of expenditures. This means that the pensions and benefits for one generation would be paid largely from the contributions of later generations. However, in the following three decades since inception, demographics and economic developments, such as lower birth rates, increased life expectancies and lower real wage growth, as well as changes in benefits and an increase in disability claims, led to significantly higher Plan costs.

A major reform of the CPP was undertaken in 1997. The reform package agreed to by the federal and provincial finance ministers included amendments that were put into effect in 1998 to make the CPP financially sustainable by:

- increasing contribution rates over the short term to achieve steady-state funding (i.e. to build a reserve of assets and stabilize the ratio of assets to the following year's expenditures over time);

- reducing the growth of benefits over the long term;
- investing cash flows in the private markets through the establishment of the CPPIB to achieve maximum rate of return without undue risk of loss; and
- introducing incremental full funding for the CPP, such that any new or increased benefits provided under the Plan must be fully funded.

As a result of the 1997 reform, the CPP is considered to be partially funded and operating on a "steady-state" basis i.e. the lowest contribution rate that generally stabilizes the ratio of assets to expenditures over the long term with full funding for new or enhanced benefits. These funding objectives improve fairness and equity across generations and ensure the financial long-term sustainability of the Plan.

The *CPP Act* stipulates that an actuarial report shall be prepared every three years for purposes of the review of the CPP's financial state by the Minister of Finance and his provincial counterparts. The most recent triennial report, the *Twenty-Fifth Actuarial Report* on the CPP as at December 31, 2009, was tabled in Parliament on November 15, 2010. The next triennial actuarial report as at December 31, 2012, is expected to be tabled by December 2013.

In the *Twenty-Fifth Actuarial Report*, the minimum contribution rate required to fund both the steady-state funding (at 9.84 percent) and the incremental full funding (at 0.02 percent before 2023 and 0.01 percent for 2023 and thereafter), was determined to be 9.86 percent of pensionable earnings before 2023 and 9.85 percent from 2023 onward. This report confirms that, on the basis of the assumptions selected, the current legislated combined employer-employee contribution rate of 9.9 percent is and will continue to be sufficient to pay for future expenditures and to accumulate assets worth \$275.1 billion (i.e. 4.7 times the following year's annual expenditures) until 2020 when a portion of investment income will be used to pay for benefits. By 2050, 29 percent of investment income will be required to pay for benefits that exceed contributions.

A number of assumptions were used in the *Twenty-Fifth Actuarial Report* for the projections of the Plan's revenue and expenditures over the long projection period of 75 years. These assumptions are actuarial best estimates relating to demographic, economic and other factors such as the ones shown in the table below:

Canada Pension Plan—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2011—Continued

	as at 31 December 2009		as at 31 December 2006	
	Males	Females	Males	Females
Canadian life expectancy				
at birth in 2010 (2006 — in 2007)	85.4 years	88.3 years	84.5 years	87.7 years
at age 65 in 2010 (2006 — in 2007)	20.2 years	22.6 years	19.3 years	22.0 years
Retirement rates for cohort at age 60	38% (2016+)	41% (2016+)	40% (2009+)	45% (2009+)
CPP disability incidence rates (per 1,000 eligible)	3.3 (2015+)	3.6 (2015+)	3.1 (2011+)	3.5 (2011+)
Total fertility rate	1.65 (2015+)		1.6 (2010+)	
Net migration rate	0.58% of population for 2023+		0.54% of population for 2020+	
Participation rate (age group 15-69)	75.2% (2030+)		74.2% (2030+)	
Employment rate (age group 15-69)	70.6% (2030+)		69.9% (2030+)	
Unemployment rate	6.1% (2022+)		6.3% (2006+)	
Rate of increase in prices	2.3% (2019+)		2.5% (2016+)	
Real-wage differential	1.3% (2019+)		1.3% (2015+)	
Real rate of return	4.0% (2017+)		4.2% (2016+)	

An independent panel of qualified actuaries reviewed the *Twenty-Fifth Actuarial Report* on the CPP, confirming that the work was performed in accordance with professional standards of practice and that the actuarial methods and assumptions used were reasonable.

A variety of tests were performed to measure the sensitivity of the long-term projected financial position of the Plan to future changes in the demographic and economic environments. Key best-estimate assumptions were varied individually to measure the potential impact on the financial status of the Plan. These tests show that the minimum contribution rate could deviate significantly from its best-estimate of 9.85 percent if other than best-estimate assumptions were to materialize.

The *Twenty-Fifth Actuarial Report* measures the actuarial obligation under two different methodologies, a closed group approach and an open group approach. The closed group includes only current participants of the Plan, with no new entrants permitted and no new benefits accrued. The open group approach, introduced for the first time in the *Twenty-Fifth Actuarial Report* for the CPP, takes into consideration all current and future participants of the Plan, including their future contributions and associated benefits, to determine whether current assets and future contributions will be sufficient to pay for all future expenditures.

The CPP was never intended to be a fully-funded plan. With the current legislated combined contribution rate of 9.9 percent, the table below presents the unfunded obligation and the assets to actuarial obligation ratio under these two methodologies at valuation dates of the current and last actuarial reports:

	Open Group	Closed Group	Closed Group
	As at December 31, 2009	As at December 31, 2009	As at December 31, 2006
	(in billions of dollars)		
Actuarial obligation	1995.0	874.8	733.5
Assets available for benefit payments	1988.1	126.8	113.6
Unfunded obligation	6.9	748.0	619.9
Assets to actuarial obligation ratio	99.7%	14.5%	15.5%

Canada Pension Plan—ContinuedNOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2011—Continued

According to the *Twenty-Fifth Actuarial Report*, although the relative size of the unfunded obligation under the closed group may be used as a measure of the Plan's financial status, the key financial measure for evaluating the sustainability of the Plan is the adequacy and stability of the steady-state contribution rate over time. Due to the CPP's long-term and enduring nature, if the Plan's sustainability is to be measured based on its unfunded obligation, the open group approach that includes both future contributions and future benefits with respect to both current and future participants provides the more appropriate assessment of the Plan's financial status. Using the open group approach, the Chief Actuary confirms that the Plan is and will continue, on the basis of the assumptions selected, to meet its financial obligations and is sustainable over the 75-year projection period.

The assets available for benefit payments consist of the deposit with the Receiver General for Canada and investments held by the CPPIB. These assets represent funds accumulated for the payment of pensions, benefits and operating expenses. As at March 31, 2011, the value of the Plan's assets available for benefit payments is \$151.6 billion (2010 - \$131.4 billion). This amount represents approximately 4.6 times the 2012 planned total pension and benefit expenses of \$33.2 billion (2010 - 4.2 times). According to the *Twenty-Fifth Actuarial Report*, the ratio of assets to the following year's expenditures is expected to be at 4.7 times by 2020 and 5.2 times by 2050.

13. Commitments

The CPPIB has committed to enter into commitments related to the funding of investments. These commitments are generally payable on demand based on the funding needs of the investment subject to the terms and conditions of each agreement. As at March 31, 2011, the commitments total \$16.3 billion (2010 - \$18.0 billion).

As at March 31, 2011, the CPPIB has made lease and other commitments of \$37.7 million (2010 - \$39.5 million) that will be paid over the next seven years.

14. Contingent liabilities**(a) Appeals relating to the payment of pensions and benefits**

At March 31, 2011, there were 9 204 (7 449 in 2010) appeals relating to the payment of CPP disability benefits. These contingencies are reasonably estimated, using historical information, at an amount of \$73 million (\$72 million in 2010), which was recorded as an accrued liability in the CPP 2010-11 financial statements.

(b) Other claims and legal proceedings

In the normal course of operations, the CPP is involved in various claims and legal proceedings.

In 2004, medical adjudicators (MAs) filed human rights complaints with the Canadian Human Rights Commission (CHRC) alleging gender discrimination. The complaint was upheld and, in May 2009, the Canadian Human Rights Tribunal (CHRT) ordered that the discriminatory practice be redressed. It also found that the MAs had not established that they had suffered lost wages as a result of the discriminatory practice.

The complainants and the CHRC challenged the CHRT's decision on the lost wages and pain and suffering. The application was allowed by the Federal Court, which set aside the CHRT's decision on compensation for lost wages and compensation for pain and suffering and referred these matters back to a new panel of the CHRT for redetermination.

While the total amount claimed in these actions may be material, their outcomes are not determinable. As such, no allowance was recognized in the financial statements for the 2010-2011 and 2009-2010 fiscal years for these claims and legal proceedings.

(c) Guarantees

As part of certain investment transactions, CPPIB has agreed to guarantee, as at March 31, 2011, up to \$0.6 billion (2010 - \$0.6 billion) to other counterparties in the event certain subsidiaries and other entities default under the terms of loan and other related agreements. To date, the CPPIB has not received any claims nor made any payments pursuant to such guarantees.

(d) Indemnifications

The CPPIB provides indemnifications to its officers, directors, certain others and, in certain circumstances, to various counterparties and other entities. The CPPIB may be required to compensate these indemnified parties for costs incurred as a result of various contingencies such as changes in laws and regulations and litigation claims. The contingent nature of the indemnification agreements prevents the CPPIB from making a reasonable estimate of the maximum potential payments the CPPIB could be required to make. To date, the CPPIB has not received any claims nor made any payments pursuant to such indemnifications.

Canada Pension Plan—Continued

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2011—Continued

15. Related party transactions

As stated in Note 4, the CPP has \$3,595 million (2010 - \$3,854 million) of contributions receivable from the Canada Revenue Agency.

The CPP enters into transactions with the Government of Canada in the normal course of business, which are recorded at the exchange value. The costs are based on estimated allocations of costs and are charged to the CPP in accordance with various memoranda of understanding.

TRANSACTIONS FOR THE YEAR

(in millions of dollars)

	2011	2010
Pension and benefit delivery, accommodation and corporate services		
Human Resources and Skills Development Canada	354	329
Collection of contributions and investigation services		
Canada Revenue Agency and Royal Canadian Mounted Police	155	154
Cheque issue and computer services		
Public Works and Government Services Canada	11	13
Actuarial services		
Office of the Superintendent of Financial Institutions and Department of Finance	2	2
	522	498

16. Supplementary information

The administration of the CPP's assets and activities is shared between various Government of Canada (GoC) departments and the CPPIB. The CPPIB is responsible for investing the majority of the CPP's assets, while the GoC through various federal departments, manages the remainder of the assets, as well as the collection of the CPP contri-

butions and the administration and payments of the CPP benefits. For accountability purposes, the following table presents summary information on the levels of assets and liabilities and sources of income and expenses managed by the GoC and the CPPIB respectively.

(in millions of dollars)

	2011			2010		
	GoC	CPPIB	Total	GoC	CPPIB	Total
Financial assets	3,760	154,029	157,789	4,164	131,600	135,764
Non-financial assets		47	47		41	41
Liabilities	355	5,880	6,235	374	4,011	4,385
Assets available for benefit payments	3,405	148,196	151,601	3,790	127,630	131,420
Income						
Contributions	37,069		37,069	36,276		36,276
Investment income	2	15,558	15,560	1	16,218	16,219
	37,071	15,558	52,629	36,277	16,218	52,495
Expenses						
Pensions and benefits	31,598		31,598	30,363		30,363
Operating expenses	522	328	850	498	236	734
	32,120	328	32,448	30,861	236	31,097
Increase in assets available for benefit payments	4,951	15,230	20,181	5,416	15,982	21,398

Canada Pension Plan—ConcludedNOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2011—*Concluded*

Pursuant to Section 108.1 of the *CPP Act* and the Agreement dated as of April 1, 2004, amounts not required to meet specified obligations of the CPP are transferred weekly to the CPPIB. The funds originate from employer and employee contributions to the CPP and interest income generated from the deposit with the Receiver General.

In September 2004, the CPPIB assumed responsibility for providing cash management services to the CPP, in-

cluding periodic return, on at least a monthly basis, of funds required to meet CPP pension, benefits and operating expenses obligations.

During the year ended March 31, 2011, a total of \$30.9 billion was transferred to the CPPIB and a total of \$25.5 billion was returned to the CPP to meet its liquidity requirements.

ACTIVITIES DURING THE YEAR
(in millions of dollars)

	2011	2010
Canada Pension Plan Investment Board		
Accumulated transfers to CPPIB, beginning of year	212,512	182,204
Transfers of funds to CPPIB	30,851	30,308
Accumulated transfers to CPPIB, end of year	243,363	212,512
Accumulated transfers from CPPIB, beginning of year	(109,443)	(85,282)
Transfers of funds from CPPIB	(25,515)	(24,161)
Accumulated transfers from CPPIB, end of year	(134,958)	(109,443)
Net accumulated transfers to CPPIB	108,405	103,069

17. Comparative information

Certain comparative figures have been reclassified to conform to the current year's presentation.

Government Annuities Account

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL STATEMENTS

The financial statements of the Government Annuities Account have been prepared in accordance with Canadian generally accepted accounting principles, by the management of Human Resources and Skills Development Canada. Management is responsible for the integrity and objectivity of the information in the financial statements, including the amounts which must, of necessity, be based on best estimates and judgment.

In support of its responsibility for the integrity and fairness of the financial statements, management has developed and maintains books of account, financial and management controls, information systems and management practices. These are designed to provide reasonable assurance that transactions comply with relevant authorities, assets are safeguarded and proper records are maintained.

The management of Human Resources and Skills Development Canada recognizes the responsibility of conducting its affairs in compliance with the *Government Annuities Act*, the *Government Annuities Improvement Act* and regulations.

The Auditor General of Canada, the external auditor of the Government Annuities Account, conducts an independent audit of the financial statements in accordance with Canadian generally accepted auditing standards and reports to the Minister of Human Resources and Skills Development.

IAN SHUGART
Deputy Minister
Human Resources and
Skills Development Canada

ALFRED TSANG, CMA
Chief Financial Officer
Human Resources and
Skills Development Canada

Gatineau, Canada
August 31, 2011

Government Annuities Account—Continued

REPORT OF THE ACTUARY

The Office of the Chief Actuary, Office of the Superintendent of Financial Institutions Canada, was given the mandate of performing the annual actuarial valuation of the Government Annuities Account (the "Account") as at 31 March 2011. The purpose of this valuation was to determine the actuarial liabilities and financial position of the Account as at 31 March 2011. The results of the valuation are included in the Account's statement of financial position, statement of changes in net assets available for benefits, and statement of changes in pension obligations for the year then ended.

The valuation of the Account's actuarial liabilities and financial position was based on:

- membership data as at 31 March 2011 provided by Human Resources and Skills Development Canada (HRSDC) and Service Canada;
- asset data provided by HRSDC; and
- assumptions as prescribed by the *Government Annuities Regulations*, that is, mortality rates from the Annuity Table for 1983, for individual and group annuities, as modified by Projection Scale G published by the Society of Actuaries, and a seven percent annual interest rate.

The Account's assets are notional and in the form of a deposit with the Receiver General for Canada. Therefore, actuarial liabilities are based on the present value of future payments discounted at the prescribed interest rate. Since administrative expenses are paid by the government out of general funds, no provision for expenses is made in the valuation. This valuation contains no added margins for adverse deviation.

In our opinion, considering that the valuation was prepared pursuant to the *Government Annuities Act* and the *Government Annuities Improvement Act*:

- the data on which our valuation is based are sufficient and reliable for the purpose of the valuation;
- the assumptions used comply with legislative requirements and are, in aggregate, reasonable and appropriate;
- the methodology employed is appropriate and consistent with sound actuarial principles; and
- the actuarial valuation is appropriate, it conforms to statutory requirements and the financial statements fairly present its results.

Our valuation has been prepared, and our opinions given, in accordance with accepted actuarial practice in Canada. The next valuation will be performed as at 31 March 2012.

Michel Millette
Senior Actuary
Fellow of the Canadian Institute of Actuaries
Office of the Chief Actuary

Assia Billig
Actuary
Fellow of the Canadian Institute of Actuaries
Office of the Chief Actuary

Mathieu Désy
Actuarial Officer
Fellow of the Canadian Institute of Actuaries
Office of the Chief Actuary

Office of the Superintendent of Financial Institutions Canada
Ottawa, Canada
30 August 2011

Government Annuities Account—Continued**INDEPENDENT AUDITOR'S REPORT**

TO THE MINISTER OF HUMAN RESOURCES AND SKILLS
DEVELOPMENT

Report on the Financial Statements

I have audited the accompanying financial statements of the Government Annuities Account, which comprise the statement of financial position as at 31 March 2011, and the statement of changes in net assets available for benefits and the statement of changes in pension obligations for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian generally accepted accounting principles, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Government Annuities Account as at 31 March 2011, and the changes in its net assets available for benefits and the changes in its pension obligations for the year then ended in accordance with Canadian generally accepted accounting principles.

Report on Other Legal and Regulatory Requirements

In my opinion, the transactions of the Government Annuities Account that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the Government Annuities Improvement Act, the Government Annuities Act and regulations.

Heather McManaman, CA
Principal
for the Interim Auditor General of Canada

31 August 2011
Halifax, Canada

STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31
(in thousands of dollars)

	2011	2010
Assets		
Deposit with Receiver General for Canada (Note 4)	207,784	228,646
Accrued interest due from Canada	15,689	17,239
Accounts receivable	76	82
	<u>223,549</u>	<u>245,967</u>
Liability		
Actuarial surplus due to Canada	2,209	2,511
Net assets available for benefits	<u>221,340</u>	<u>243,456</u>
Pension obligations		
Actuarial present value of accrued benefits (Note 5)	221,340	243,456

The accompanying notes are an integral part of these financial statements.

Approved by:

IAN SHUGART
*Deputy Minister
Human Resources and
Skills Development Canada*

ALFRED TSANG, CMA
*Chief Financial Officer
Human Resources and
Skills Development Canada*

Government Annuities Account—Continued

STATEMENT OF CHANGES IN NET ASSETS
AVAILABLE FOR BENEFITS
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2011	2010
Increase in assets		
Interest from Canada		
(Note 4)	15,689	17,239
Premiums (Note 4)	11	18
Reclaimed annuities recovered from Consolidated Revenue Fund	29	88
	15,729	17,345
Decrease in assets		
Annuity payments	35,522	38,380
Premium refunds	54	66
Unclaimed annuities transferred to Consolidated Revenue Fund	60	105
Actuarial surplus due to Canada	2,209	2,511
	37,845	41,062
Services received without charge (Note 2(g))	2,231	2,084
Services contributed by Human Resources and Skills Development Canada (Note 2(g))	(2,231)	(2,084)
Decrease in net assets	22,116	23,717
Net assets available for benefits at beginning of year	243,456	267,173
Net assets available for benefits at end of year	221,340	243,456

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN PENSION OBLIGATIONS
FOR THE YEAR ENDED MARCH 31
(in thousands of dollars)

	2011	2010
Actuarial present value of accrued benefits at beginning of the year	(243,456)	(267,173)
Interest and other income	(15,729)	(17,345)
Benefits paid	35,636	38,551
Experience gains	2,209	2,511
Actuarial present value of accrued benefits at end of the year	(221,340)	(243,456)

The accompanying notes are an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2011

1. Authority, Objective and Responsibilities

The Government Annuities Account (the Account) was established in 1908 by the *Government Annuities Act*, as modified by the *Government Annuities Improvement Act*.

The purpose of the *Government Annuities Act* was to assist individuals and groups of Canadians to prepare financially for their retirement by purchasing Government Annuities. In 1975, the *Government Annuities Improvement Act* discontinued future sales of Government Annuity contracts. Annuities are deferred until their maturity date, at which time payments to annuitants begin.

The Account is administered by Human Resources and Skills Development Canada (HRSDC) and operates through the Consolidated Revenue Fund.

2. Significant Accounting Policies

(a) Basis of presentation

The financial statements of the Account are prepared in accordance with Canadian generally accepted accounting principles.

(b) Actuarial present value of accrued benefits

The method utilized to calculate the actuarial present value of accrued benefits is in accordance with the *Government Annuities Act*, *Government Annuities Improvement Act* and regulations.

Actuarial present value of accrued benefits comprise, in respect of deferred and matured annuities, the present value of such annuities actuarially determined on the basis of such rate or rates of interest and mortality tables as is prescribed.

(c) Actuarial surplus/deficit

At the end of any fiscal year, the recorded amount of actuarial present value of accrued benefits may be different than the amount of actuarial liabilities determined by the actuary. The difference is recorded as an actuarial surplus or deficit, which is remitted to or recovered from the Consolidated Revenue Fund.

(d) Interest from Canada

Interest from Canada is recorded on an accrual basis and is calculated on actuarial present value of accrued benefits as prescribed by the *Government Annuities Improvement Act* and the *Government Annuities Regulations*.

(e) Unclaimed annuities

Unclaimed annuities represent amounts transferred to the Consolidated Revenue Fund in respect of annuities that could not be paid because the annuitants could not be located.

Government Annuities Account—Continued

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2011—Continued

(f) Reclaimed annuities

Reclaimed annuities represent previously unclaimed amounts that had been transferred to the Consolidated Revenue Fund. Where the annuitants are subsequently located, the actuarial value of these annuities is transferred back to the Account.

(g) Services received without charge

Administrative services, including actuarial services, received without charge from Human Resources and Skills Development Canada are recorded in the statement of changes in net assets available for benefits at their estimated carrying amount. A corresponding amount is credited directly to the statement of changes in net assets available for benefits.

(h) Measurement uncertainty

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported amount of assets, actuarial present value of accrued benefits, and income at the date of the financial statements. Despite the use of management's best estimates, it is possible that the amounts for the actuarial present value of accrued benefits and related accounts could change materially in the near term.

3. Future Accounting Standards

Section 4600 Pension Plans and International Financial Reporting Standards (IFRS)

The Account's financial statements are prepared in accordance with Canadian generally accepted accounting principles, largely based on Section 4100 Pension Plans. In April 2010, the Accounting Standards Board issued Section 4600 Pension Plans to replace Section 4100 for annual financial statements relating to fiscal years beginning on or after January 1, 2011. Section 4100 continues to be applied until Section 4600 takes effect. Section 4600 provides standards for the accounting and disclosure of investments or pension obligations of a pension plan. Section 4600 also requires pension plans of publicly accountable enterprises to follow IFRS to the extent that those standards do not conflict with the requirements of Section 4600. Consequently, a pension plan of a publicly accountable enterprise may apply IFRS in selecting accounting policies other than policies of the plan that relate to its investments or pension obligations.

The management of Human Resources and Skills Development Canada assessed the impact of applying Section 4600. When requirements between Sections 4100 and 4600 were similar, the presentation of the Account's financial statements was modified to comply with the Section 4600. Management will assess the impact of applying IFRS on the Account's financial statements that are effective for the fiscal year commencing April 1, 2011.

4. Premiums deposited with Receiver General for Canada

Premiums are deposited with the Receiver General for Canada. This deposit earns interest at a rate of seven percent in accordance with the *Government Annuities Improvement Act* and the *Government Annuities Regulations*. Due to the short-term nature, the carrying value of the deposit with the Receiver General for Canada approximates its fair value.

5. Actuarial Present Value of Accrued Benefits

The *Government Annuities Improvement Act* and *Government Annuities Regulations* prescribe the basis upon which actuarial values are to be determined. The regulations require the discounting of expected future payments using an annual interest rate of seven percent. Future payments are to be estimated using the mortality rates from the 1983 mortality tables published by the Society of Actuaries, for individual and group annuities respectively, modified by Projection Scale G. The Senior Actuary has indicated that the assumptions used to assess the actuarial liabilities of the Account comply with legislative requirements and are, in aggregate, reasonable and appropriate.

(in thousands of dollars)		
	2011	2010
Actuarial present value of accrued benefits is comprised of:		
Deferred annuities, present value . . .	10,653	11,696
Matured annuities, present value . . .	210,687	231,760
	221,340	243,456

6. Financial Instruments

The Account's financial instruments include the deposit with Receiver General for Canada and actuarial surplus due to Canada. The carrying value of these financial instruments approximates their fair value.

Government Annuities Account—Concluded

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 2011—Concluded

7. Financial Risk Management

The Account is not exposed to any significant market risk, liquidity risk or credit risk from its use of financial instruments.

8. Capital Management

The Account does not manage capital as all deposits and withdrawals to the Account are made to the Consolidated Revenue Fund (CRF) and returns on deposits are legislated through the *Government Annuities Improvement Act*. In addition, any deficit or surplus in the Account is charged or credited to the CRF.

The Account is valued on an actuarial basis each year, with the objective of reporting the present value of the deferred and matured annuities to the Government of Canada to ensure the Account is sufficiently funded.

The Account has no externally imposed restrictions on capital. There has been no change in the Account's approach to capital management over the prior year.

9. Respective Roles of the Valuation Actuary and of the Auditor

In accordance with the Joint Policy Statement of the Canadian Institute of Chartered Accountants and the Canadian Institute of Actuaries, dated October 2007, it is appropriate to include a description of the respective roles of the actuary and of the auditor with respect to the financial statements. Their respective roles are as follows:

The Senior Actuary determines and reports on the amount of actuarial present value of accrued benefits for annuity contracts issued under the *Government Annuities Act*, as shown in the financial statements. This valuation is conducted in accordance with accepted actuarial principles, as adapted to the circumstances of the Account. The Senior Actuary also ensures that the method used to calculate the actuarial present value of accrued benefits is in accordance with the *Government Annuities Improvement Act* and *Government Annuities Regulations*. The Office of the

Chief Actuary, Office of the Superintendent of Financial Institutions Canada, has the mandate of performing the annual actuarial valuation of the Account as of March 31, 2011. The prior valuations were performed by the Actuarial and Geomatic Directorate, HRSDC.

The Auditor General of Canada expresses an opinion on the fair presentation of the financial statements prepared by management in accordance with Canadian generally accepted accounting principles. The Auditor General of Canada also expresses an opinion on whether the transactions that come to the auditor's attention are, in all significant respects, in accordance with the *Government Annuities Act*, the *Government Annuities Improvement Act* and regulations. The audit is conducted in accordance with Canadian generally accepted auditing standards issued by the Canadian Institute of Chartered Accountants.

10. Related Party Transactions

The Account is related in terms of common ownership to all Government of Canada created departments, agencies and Crown corporations.

11. Revision of the Presentation of the Financial Statements

The presentation of the financial statements was revised this year to provide more useful information on the Account's financial position, changes in net assets available for benefits and changes in pension obligations. Comparative figures have been reclassified to conform with the current year presentation.

Royal Canadian Mounted Police (Dependants) Pension Fund

MANAGEMENT RESPONSIBILITY FOR FINANCIAL STATEMENTS

The management of the Royal Canadian Mounted Police (Dependants) Pension Fund is responsible for the preparation of the financial statements. These financial statements have been prepared in accordance with Canadian generally accepted accounting principles. They include management's best estimates and judgments when appropriate.

Responsibility for the integrity and objectivity of the financial statements rests with the management of the Royal Canadian Mounted Police (Dependants) Pension Fund. In support of its responsibility, management has developed and maintained books, records, internal controls and management practices, designed to provide reasonable assurance as to the reliability of the financial information, that assets are safeguarded and controlled, and that transactions of the Royal Canadian Mounted Police (Dependants) Pension Fund are in accordance with the applicable provisions of the *Financial Administration Act* and the *Royal Canadian Mounted Police Pension Continuation Act* and regulations.

These financial statements have been audited by the Auditor General of Canada, the independent auditor for the Government of Canada.

Approved by:

WILLIAM J. S. ELLIOTT
Commissioner

ALAIN P. SÉGUIN
*Chief Financial and
Administrative Officer*

July 25, 2011

**Royal Canadian Mounted Police (Dependants)
Pension Fund—Continued**

INDEPENDENT AUDITOR'S REPORT

TO THE MINISTER OF PUBLIC SAFETY

Report on the Financial Statements

I have audited the accompanying financial statements of the Royal Canadian Mounted Police (Dependants) Pension Fund, which comprise the statement of net assets available for benefits and excess of net assets available for benefits over actuarial present value of accrued pension benefits as at 31 March 2011, and the statement of changes in net assets available for benefits and statement of changes in accrued pension benefits for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian generally accepted accounting principles, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the net assets available for benefits and excess of net assets available for benefits over actuarial present value of accrued pension benefits of the Royal Canadian Mounted Police (Dependants) Pension Fund as at 31 March 2011, and the changes in its net assets available for benefits and changes in its accrued pension benefits for the year then ended in accordance with Canadian generally accepted accounting principles.

Report on Other Legal and Regulatory Requirements

As required by the *Financial Administration Act*, I report that, in my opinion, Canadian generally accepted accounting principles have been applied on a basis consistent with that of the preceding year.

Further, in my opinion, the transactions of the Royal Canadian Mounted Police (Dependants) Pension Fund that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with the applicable provisions of the *Financial Administration Act*, and the *Royal Canadian Mounted Police Pension Continuation Act* and regulations.

Louise Bertrand, CA
Principal
for the Interim Auditor General of Canada

July 25, 2011
Ottawa, Canada

Royal Canadian Mounted Police (Dependants) Pension Fund—Continued

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS AND EXCESS OF NET ASSETS AVAILABLE FOR BENEFITS OVER ACTUARIAL PRESENT VALUE OF ACCRUED PENSION BENEFITS AS AT MARCH 31

	2011	2010
	\$	\$
Assets		
Due from the Consolidated Revenue Fund	26,090,424	27,049,733
Liabilities		
Pension benefits payable	793,278	77,464
Net assets available for benefits	25,297,146	26,972,269
Actuarial present value of accrued pension benefits (Note 3)	23,591,078	23,907,000
Excess of net assets available for benefits over actuarial present value of accrued pension benefits	1,706,068	3,065,269

The accompanying notes are an integral part of these financial statements.

Approved by:

WILLIAM J.S. ELLIOTT
Commissioner

ALAIN P. SÉGUIN
Chief Financial and Administrative Officer

July 25, 2011

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS YEAR ENDED MARCH 31

	2011	2010
	\$	\$
Net assets available for benefits, beginning of year	26,972,269	27,831,547
Increase in net assets:		
Interest income on amount due from the Consolidated Revenue Fund	1,683,870	1,809,668
Contributions	4,929	5,342
Total increase in net assets	1,688,799	1,815,010
Decrease in net assets:		
Benefit payments	(3,363,922)	(2,674,288)
Decrease in net assets	(1,675,123)	(859,278)
Net assets available for benefits, end of year	25,297,146	26,972,269

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN ACCRUED PENSION BENEFITS YEAR ENDED MARCH 31

	2011	2010
	\$	\$
Actuarial present value of accrued pension benefits, beginning of year	23,907,000	24,956,000
Net interest accrued on benefits	1,567,000	1,620,000
Valuation data updates	(425,000)	
Experience gains and losses	400,000	
Changes in actuarial assumptions	425,000	
Benefit increases	1,076,000	
Contributions from participants (instalment payments)	5,000	5,000
Benefit payments	(3,363,922)	(2,674,000)
Actuarial present value of accrued pension benefits, end of year	23,591,078	23,907,000

The accompanying notes are an integral part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED MARCH 31

1. Description of the Fund

The following summary description of the Royal Canadian Mounted Police (Dependants) Pension Fund (the Fund) is for general information only. For more complete information, reference should be made to the *Royal Canadian Mounted Police Pension Continuation Act* (the *Act*). All monetary transactions of the Fund are made through a specified purpose account in the Consolidated Revenue Fund (CRF).

(a) General

The Royal Canadian Mounted Police (Dependants) Pension Fund was established in 1934 pursuant to the *Royal Canadian Mounted Police Act* and is currently operated under Part IV of the *Royal Canadian Mounted Police Pension Continuation Act* (effective 1959) and the related Regulations.

The *Act* provides for members of the Force, other than commissioned officers, appointed before March 1, 1949, to purchase certain survivorship benefits for their dependants by payment of specified contributions.

The Fund is accounted for using the standards applicable to a defined benefit pension plan.

Royal Canadian Mounted Police (Dependants) Pension Fund—Continued

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED MARCH 31—Continued

(b) Funding policy

All eligible members have now retired and, as such, there are no more active members contributing to the Fund; however, retired members may continue to make instalment payments in respect of previous elections made before their retirement.

The *Act* directs the Minister of Finance to have an actuarial valuation of the Fund prepared at least every five years. If the actuarial valuation discloses a surplus, the Governor in Council may, by order, increase the benefit payments. If there is an actuarial deficiency, the Governor in Council may direct that there be amounts transferred to the Fund, out of any unappropriated moneys in the CRF, as may be required to re-establish the solvency of the Fund.

(c) Interest income

The Government of Canada credits the Fund with interest computed quarterly on the amount due from the Consolidated Revenue Fund at the end of the preceding quarter. The rate of interest is determined by the Minister of Finance on a quarterly basis and is equal to the rate used in other government Superannuation accounts. The rate is calculated as though the amounts recorded were invested in a notional portfolio of Government of Canada 20 year bonds held to maturity.

(d) Basic death benefits

The following benefits, as applicable, are payable on the death of a member who has made the scheduled contributions and has left them in the Fund.

i. Widow's pension benefit

The widow is entitled to the pension purchased by the member. In many cases the pension benefit equals approximately 1.5 percent of the member's final pension benefit payment multiplied by his years of credited service. The pension benefit is payable for life with a guarantee that the total payments shall be no less than the member's contributions.

ii. Eligible children's annuities

An annuity, not exceeding 7 percent of the member's final pension payment, is payable to each surviving child eligible in accordance with the provisions of the *Act* at that time. If there is no surviving widow or if the widow dies before the child's annuity ceases, the amount of the annuity doubles.

iii. Lump sum benefits

If a member is not survived by a widow, a lump sum payment is made to the dependants and relatives of

the member who are, in the opinion of the Minister, best entitled to share the benefit. This lump sum shall be equal in value to a pension for female aged 20 years older than the deceased member at death but not exceeding 75 years.

iv. Benefit limitations

Under certain circumstances, the basic death benefits payable to a surviving widow are reduced. This can occur when a member marries after age 60; in that case, the value of the pension to the widow cannot exceed the lump sum payable if he were not survived by a widow.

(e) Dividends on death benefits

The *Act* provides that if the Fund is substantially in excess of the amount required to make adequate provision for the prospective payments, the Governor in Council may, by order, increase the benefits provided under Part IV of the *Act* in such manner as may appear equitable and expedient. The authority of the Governor in Council is delegated to the Treasury Board under section 7(2) of the *Financial Administration Act*.

To date, most of these benefit increases have taken the form of proportionate dividends applied to all basic death benefits, both accrued and prospective.

(f) Withdrawal of contributions

A retired member who did not elect to withdraw his contributions from the Fund upon retirement retains the right to do so at any time thereafter; however, all his rights under Part IV of the *Act* and those of his dependants shall cease upon such election. All returns of contributions are made without interest.

2. Significant accounting policies

The financial statements present the aggregate financial position of the Fund as a separate financial reporting entity independent of the sponsor and Fund members. They are prepared to assist Fund members and others in reviewing the activities of the Fund for the fiscal period but they do not portray the funding requirements of the Fund.

These financial statements are prepared in accordance with Canadian generally accepted accounting principles on a going concern basis. The significant accounting policies are:

(a) Interest Income on the Amount Due from the Consolidated Revenue Fund

Interest on the amount due from the Consolidated Revenue Fund is recognized on an accrual basis.

Royal Canadian Mounted Police (Dependants) Pension Fund—Continued

NOTES TO THE FINANCIAL STATEMENTS YEAR ENDED MARCH 31—Continued

(b) Benefit payments

Benefits are accrued as pensionable service accumulates and are recognized as a reduction of Actuarial Present Value of Accrued Pension Benefits and Net Assets Available for Benefits upon the death of a member who has made the scheduled contributions and has left them in the Fund.

(c) Services provided without charge and related party transactions

The Fund does not record the value of administrative services it receives without charge from various government departments and agencies as they are insignificant in the context of the financial statements taken as a whole. These services include the following:

- Financial management and other support services from the Royal Canadian Mounted Police;
- Actuarial valuation and other services from the Office of the Superintendent of Financial Institutions;
- Cheques issued from Public Works and Government Services Canada; and
- Office of the Auditor General audit costs.

(d) Use of estimates

In preparing these financial statements, management uses estimates and assumptions that primarily affect the reported values of the liabilities. Significant estimates are used primarily in the determination of accrued pension benefits which have been disclosed in Note 3.

(e) Future accounting policy change

The Fund's financial statements are prepared in accordance with Canadian generally accepted accounting principles, largely based on Section 4100 Pension Plans. In April 2010, the Canadian Institute of Chartered Accountants issued Section 4600 Pension Plans to replace Section 4100 for annual financial statements relating to fiscal years beginning on or after January 1, 2011. Section 4100 continues to be applied until Section 4600 takes effect. The revised Section 4600 provides standards for the accounting and disclosure of investments or pension obligations of a pension plan. Section 4600 also requires pension plans to follow International Financial Reporting Standards (IFRS) to the extent that those standards do not conflict with the requirements of Section 4600. Consequently, a pension plan may apply IFRS in selecting accounting policies other than policies of the plan that relate to its investments or pension obligations.

The Fund will assess the impact of the adoption of these changes on its financial statements that are effective for the fiscal year commencing April 1, 2011.

3. Actuarial present value of accrued pension benefits

The most recent statutory actuarial valuation was performed as at March 31, 2010 by the Office of the Superintendent of Financial Institutions. The valuation disclosed an actuarial surplus of \$2,665,000. In a decision dated June 9, 2011, the Treasury Board approved that a portion of this surplus will be distributed by annual effective increases in the pension amount of 2.0 percent as at April 1, 2011, 2.0 percent as at April 1, 2012 and 2.0 percent as at April 1, 2013 and by increases to lump sum death benefits and residual payments. The cumulative increase to the basic pension amount is 1,173 percent effective April 1, 2011, 1,198 percent effective April 1, 2012, and 1,224 percent effective April 1, 2013.

The remaining balance of the actuarial surplus is intended to be used over the remaining life of the Fund for the payment of increases in the pension benefits. The average ages of members and widows were both estimated to be 86 years and the remaining lifetime of the Fund was estimated at 27 years as at March 31, 2010.

The obligations for pension benefits are determined on an actuarial basis and incorporate the actuary's best estimates of future Fund yields, mortality rates, proportion of members married, and age of new widows.

The current Fund yield of 6.58 percent per annum (6.83 percent in 2010) is consistent with the estimated yield (6.52 percent) used for the immediate future in the actuarial valuation. The expected long term Fund yield is estimated to decline to 4.81 percent per annum by the year 2024 and to rise to the ultimate level of 5.20 percent by 2032. Variations in any of these assumptions can result in a significantly higher, or lower, estimate of the liability.

An interim valuation was performed as at March 31, 2011, to estimate the actuarial present value of accrued pension benefits and the principal components of change in the actuarial present value during the plan year.

4. Financial instruments

The financial instruments of the Fund include the amount due from the Consolidated Revenue Fund. The carrying value of the amount due from the Consolidated Revenue Fund approximates fair value due to its short term nature.

**Royal Canadian Mounted Police (Dependants)
Pension Fund—Concluded**

NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED MARCH 31—*Concluded*

5. Capital management

The primary objective with respect to capital management is to ensure that the Fund has adequate capital to meet its obligations to all current Fund members and their survivors.

The Fund is not subject to any externally imposed capital requirements and the surpluses or deficits are determined regularly by an actuarial valuation that is prepared by an independent actuary and considered as the Fund's capital.

The actuary's valuation is used to measure the long-term health of the Fund. The actuary tests the Fund's ability to meet its obligations to all current Fund members and their survivors.

Using an assumed rate of return, the actuary projects the Fund's benefits to estimate the current value of the liability (see note 3), which is compared to the Fund's asset (due from the CRF) and the future contributions for all current Fund members. The result of the comparison is either a surplus or a deficit. In either case, the funding policy as described in Note 1 (b) will be used to ensure that the capital of the Fund is maintained.

There have been no changes to the capital management policy of the Fund.

6. Financial risk management

The Fund is not exposed to any significant market risk, liquidity risk, or credit risk from its use of financial instruments. Accordingly, the Fund has not provided a market risk sensitivity analysis.

7. Comparative figures

Certain comparative figures have been reclassified to conform to the current year's presentation.

SECTION 7

2010-2011

PUBLIC ACCOUNTS OF CANADA

Cash and Accounts Receivable

CONTENTS

	<i>Page</i>
Cash and cash equivalents	7.2
Taxes receivable	7.3
Other accounts receivable	7.4

CASH AND ACCOUNTS RECEIVABLE

This section contains information on accounts reported on the Statement of Financial Position under "Cash and Accounts Receivable".

Table 7.1 presents the year-end balances of cash and accounts receivable by category.

TABLE 7.1
CASH AND ACCOUNTS RECEIVABLE

	March 31/2011	March 31/2010
	\$	\$
Cash and cash equivalents, Table 7.2	14,322,602,233	28,450,328,245
Taxes receivable, Table 7.3	78,626,173,166	69,062,455,926
Other accounts receivable, Table 7.5	3,958,721,889	3,692,188,232
Total cash and accounts receivable	96,907,497,288	101,204,972,403

Cash and Cash Equivalents

Cash consists of public moneys on deposit and cash in transit at March 31³¹. Cash in bank consists of public moneys on deposit to the credit of the Receiver General for Canada, with the Bank of Canada, chartered banks and other financial institutions. Cash in transit consists of public moneys received by public officers prior to April 1, but not deposited by that date as well as cash held by consolidated Crown corporations and other entities. Outstanding cheques and warrants are deducted to arrive at the closing cash balance.

Cash equivalents consist mainly of term deposits resulting from auctions administered by the Bank of Canada and the Department of Finance on behalf of the Minister of Finance. The short term deposits, denominated in Canadian dollars, are made from a portion of the daily surplus of cash balance and have a short term maturity, usually not exceeding 31 calendar days.

Table 7.2 presents a summary of the cash and cash equivalents.

TABLE 7.2
CASH AND CASH EQUIVALENTS

	March 31/2011	March 31/2010
	\$	\$
Cash in bank—		
Canadian currency	944,887,775	13,668,147,862
Foreign currencies ⁽¹⁾	420,833,782	326,355,184
Special deposits ⁽²⁾	50,000,000	50,000,000
Total cash in bank	1,415,721,557	14,044,503,046
Cash in transit—		
Cash in hands of collectors and in transit	9,134,506,533	7,359,138,663
Other cash—Consolidated Crown corporations and other entities ⁽³⁾	526,391,000	518,079,000
Total cash in transit	9,660,897,533	7,877,217,663
Less: Outstanding cheques and warrants—		
Outstanding cheques ⁽⁴⁾	5,492,713,111	5,050,029,792
Imprest account cheques ⁽⁵⁾	305,416	319,560
Total outstanding cheques and warrants	5,493,018,527	5,050,349,352
Total cash	5,583,600,563	16,871,371,357
Cash equivalents	8,739,001,670	11,578,956,888
Total cash and cash equivalents	14,322,602,233	28,450,328,245

⁽¹⁾ The balances denominated in foreign currencies (United Kingdom pounds sterling, United States dollars and Euros) have been translated into Canadian dollar equivalents and include cash in bank and outstanding cheques and warrants.

⁽²⁾ These are balances in the hands of financial institutions for the reimbursement of GST refund payments issued by the Ministère du Revenu du Québec on behalf of the Government.

⁽³⁾ These funds are not public moneys to the credit of the Receiver General for Canada but are for the exclusive use of consolidated Crown corporations and other entities.

⁽⁴⁾ Cheques and Employment Insurance warrants issued in Canadian dollars, and outstanding are recorded in this account. Cheques outstanding for 10 years are transferred to other revenues. During the year, an amount of \$61,982,669 (\$33,703,295 in 2010) was transferred to other revenues. Cheques in foreign currencies are credited to the Government's cash account at the time of issue.

⁽⁵⁾ Imprest account cheques issued and unpaid at March 31, with the exception of those outstanding for 10 years or more (which have been transferred to other revenues), are recorded in this account.

Taxes Receivable

Taxes receivable include amounts assessed by Canada Revenue Agency and the Canada Border Services Agency but not yet collected, as well as estimates of unassessed taxes at year end. Amounts receivable also include related amounts for interest and penalties.

Taxes receivable include taxes, premiums and contributions collectable on behalf of others such as provincial, territorial governments and the Canada Pension Plan. These amounts have also been included in liabilities.

The Government establishes an allowance for doubtful accounts to reduce the carrying value of the taxes receivable to amounts that approximate their net realizable value.

Table 7.3 presents taxes receivable by tax stream. Amounts receivable that are written off or forgiven are included in Section 2 of Volume III (Debts, obligations and claims written off or forgiven).

TABLE 7.3
TAXES RECEIVABLE AS AT MARCH 31

	2011			2010		
	Gross taxes receivable	Allowance for doubtful accounts	Net taxes receivable	Gross taxes receivable	Allowance for doubtful accounts	Net taxes receivable
	\$	\$	\$	\$	\$	\$
Taxes receivable—						
Income taxes receivable—						
Individuals	43,207,123,532	5,459,080,135	37,748,043,397	40,303,200,537	4,925,575,342	35,377,625,195
Employers	16,321,116,418	999,100,147	15,322,016,271	15,009,791,969	821,743,264	14,188,048,705
Corporations	11,622,610,958	1,752,663,386	9,869,947,572	10,713,832,470	1,849,060,942	8,864,771,528
Non-residents	988,026,589	127,478,373	860,548,216	1,182,413,290	142,074,136	1,040,339,154
Goods and services taxes receivable	15,322,360,067	2,588,882,043	12,733,478,024	9,957,731,011	2,187,625,261	7,770,105,750
Customs duties receivable	239,139,219	8,210,682	230,928,537	190,300,334	23,243,689	167,056,645
Excise taxes and duties receivable	1,912,485,199	51,274,050	1,861,211,149	1,695,373,074	40,864,125	1,654,508,949
Total	89,612,861,982	10,986,688,816	78,626,173,166	79,052,642,685	9,990,186,759	69,062,455,926

Table 7.4 presents the aging for taxes receivable for the period over which claims at March 31 have been outstanding. Receivables based on estimates of unassessed taxes at year end are included in current receivables.

TABLE 7.4
AGING OF TAXES RECEIVABLE

	Year ended March 31	
	2011	2010
	\$	\$
Tax receivables		
Less than one year	59,451,680,154	59,620,638,416
1-2	5,726,427,231	3,210,161,595
2-3	4,073,508,061	2,010,232,834
3-4	3,261,116,004	2,199,184,538
4-5	3,208,550,703	1,780,135,854
Over 5 years	13,891,579,829	10,232,289,448
Total	89,612,861,982	79,052,642,685

Other Accounts Receivable

Other accounts receivable represent billed (but uncollected) and unbilled or accrued financial claims arising from amounts owed to the Government for use of its assets, or from the proceeds for provision of services as of March 31, 2011.

Amounts receivable written off or forgiven are included in Section 2 of Volume III (Debts, obligations and claims written off or forgiven).

Table 7.5 presents a summary of the balances for other receivables.

TABLE 7.5
OTHER ACCOUNTS RECEIVABLE AS AT MARCH 31

	2011			2010		
	Gross receivables	Allowance for doubtful accounts	Net receivables	Gross receivables	Allowance for doubtful accounts	Net receivables
	\$	\$	\$	\$	\$	\$
Other receivables ⁽¹⁾	4,171,252,314	1,501,426,425	2,669,825,889	4,192,472,526	1,343,797,294	2,848,675,232
Accounts receivable of consolidated Crown corporations and other entities	1,288,896,000		1,288,896,000	843,513,000		843,513,000
Total	5,460,148,314	1,501,426,425	3,958,721,889	5,035,985,526	1,343,797,294	3,692,188,232

⁽¹⁾ Other receivables are the financial claims owed to the Government and arising from other revenues.

Table 7.6 presents the aging of other accounts receivable for the period over which claims at March 31 have been outstanding.

TABLE 7.6
AGING OF OTHER ACCOUNTS RECEIVABLE

	Year ended March 31	
	2011	2010
	\$	\$
Outstanding days		
0-30	1,496,704,238	1,317,868,093
31-60	382,160,333	322,343,023
61-90	119,416,067	160,019,990
91-365	386,565,564	378,622,806
Over 365	1,786,406,112	2,013,618,614
Total	4,171,252,314	4,192,472,526
Accounts receivable of consolidated Crown corporations and other entities	1,288,896,000	843,513,000
Total	5,460,148,314	5,035,985,526

SECTION 8

2010-2011

PUBLIC ACCOUNTS OF CANADA

Foreign Exchange Accounts

CONTENTS

	<i>Page</i>
International reserves held in the Exchange Fund Account . .	8.2
International Monetary Fund—Subscriptions	8.3
International Monetary Fund—Loans	8.3
International Monetary Fund—Notes payable	8.3
Special drawing rights allocations	8.3
Supplementary statement—	
Exchange Fund Account	8.4

FOREIGN EXCHANGE ACCOUNTS

Foreign exchange accounts represent financial claims and obligations of the Government as a result of Canada's foreign exchange operations. Financial claims and obligations denominated in foreign currencies are reported at Canadian dollar equivalents at March 31. Investment income from the foreign exchange accounts and net gains and losses resulting from the translation of the net assets denominated in foreign currencies, to Canadian dollar equivalents as at March 31, are recorded in foreign exchange net revenues on the Statement of Operations and Accumulated Deficit.

TABLE 8.1

FOREIGN EXCHANGE ACCOUNTS

	April 1/2010	Payments and other charges	Receipts and other credits	March 31/2011
	\$	\$	\$	\$
International reserves held in the Exchange Fund				
Account, Table 8.2	53,701,312,104	18,094,278,694	17,753,752,374	54,041,838,424
International Monetary Fund—Subscriptions	9,822,771,316		31,400,156	9,791,371,160
International Monetary Fund—Loans	337,054,367	811,095,867	8,857,204	1,139,293,030
	63,861,137,787	18,905,374,561	17,794,009,734	64,972,502,614
Less:				
International Monetary Fund—Notes payable	7,676,040,104	1,780,566,135	1,364,574,212	7,260,048,181
Special drawing rights allocations	9,234,997,237	29,521,237		9,205,476,000
	16,911,037,341	1,810,087,372	1,364,574,212	16,465,524,181
Total	46,950,100,446	20,715,461,933	19,158,583,946	48,506,978,433

International Reserves Held in the Exchange Fund Account

This account records the moneys advanced from the Government to the Exchange Fund Account, in Canadian and other currencies, for the purchase of gold, foreign currencies and securities, and special drawing rights (SDRs).

The Exchange Fund Account is operated under the provisions of the *Currency Act*. In accordance with this Act, audited financial statements for the Exchange Fund Account are prepared for each year. The financial statements as at March 31, 2011, together with the Independent Auditor's Report thereon, are found at the end of this section.

Table 8.2 shows international reserves held in and advances to the Exchange Fund Account as at March 31, 2011. Gold held by the Account is valued at SDR 35 per fine ounce (\$53.81 Cdn as at March 31, 2011 and \$53.98 Cdn as at March 31, 2010).

In 2010-2011, payments and other charges consisted of advances to the Exchange Fund Account in the amount of \$16,376 million and an adjustment of \$1,718 million to recognize the net income of the Exchange Fund Account for the period April 1, 2010 to March 31, 2011. Receipts and other credits consisted of repayments of advances of \$16,463 million and a net valuation adjustment of \$1,291 million.

Table 8.1 presents the continuity of each foreign exchange account, by showing the opening and closing balances, as well as payments and other charges and receipts and other credits. It should be noted, however, that this table excludes unmatured debt payable in foreign currencies, amounting to \$7,628 million as at March 31, 2011 (\$8,243 million as at March 31, 2010); details relating to these obligations are presented in Section 6 of this volume. A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables.

TABLE 8.2

INTERNATIONAL RESERVES HELD IN THE EXCHANGE FUND ACCOUNT

(in millions of dollars)

	March 31/2011	March 31/2010
US dollar cash and cash equivalents	228	226
US dollar marketable securities	26,797	24,477
Euro cash and cash equivalents	79	175
Euro marketable securities	17,762	19,443
Japanese yen cash and cash equivalents	7	91
Japanese yen marketable securities	116	217
Special drawing rights	9,046	9,066
Gold	6	6
Total	54,041	53,701
Advances by the Consolidated Revenue Fund were denominated as follows:		
US dollars	29,900	26,689
Euro	16,972	18,810
Japanese yen	233	304
Special drawing rights (2011, SDR 4,599 million; 2010, SDR 4,599 million)	7,070	7,092
Canadian dollars	(1,852)	(650)
Total advances from the Consolidated Revenue Fund	52,323	52,245
Total net revenue for the year	1,718	1,456
Total	54,041	53,701

International Monetary Fund—Subscriptions

This account records the value of Canada's subscription (its "quota") to the capital of the International Monetary Fund (IMF).

The amount by which the sum of Canada's subscriptions plus loans to the IMF under special facilities exceeds the IMF's holdings of Canadian dollars represents the amount of foreign exchange which Canada is entitled to draw from the IMF on demand for balance of payments purposes. The subscription is expressed in terms of SDR, a unit of account defined in terms of a "basket" of four major currencies, the Euro, US dollar, Pound sterling and Japanese yen.

Canada has accumulated its subscriptions through settlements to the IMF in Canadian dollars, gold and SDRs. Annual maintenance of value payments are made to, or received from, the IMF when the Canadian dollar depreciates or appreciates against the SDR, in order to maintain the SDR-value of the IMF's holdings of Canadian dollars.

In 2010-2011, receipts and other credits consisted of a valuation adjustment of \$31 million.

International Monetary Fund—Loans

This account records the value of interest-bearing loans made under Canada's multi-lateral and bi-lateral borrowing arrangements with the International Monetary Fund (IMF). The purpose of these arrangements is to provide temporary resources for IMF-members countries requiring balance of payment assistance.

There are three outstanding lending arrangements with the IMF outside of the quota system: the multi-lateral New Arrangements to Borrow (NAB) and General Arrangements to Borrow (GAB) as well as a temporary bi-lateral borrowing agreement.

Canada's participation in the NAB became effective on March 11, 2011. The maximum lending by Canada to the IMF under these arrangements is limited to SDR 7,624 million. As at March 31, 2011, no lending had been provided to the IMF under the NAB.

Canada also participate in the GAB which was most recently renewed in November, 2007. The maximum lending by Canada to the IMF under these arrangements is limited to SDR 893 million. As at March 31, 2011, no lending had been provided under the GAB.

Canada's temporary bi-lateral borrowing agreement with the IMF provides for maximum lending to the IMF of \$10 billion US and its term was extended during the year to expire on July 2, 2013. As at March 31, 2011, \$1,139 million was outstanding with the IMF under this agreement.

Subsequent to the year-end date, amounts outstanding under the bi-lateral agreement were rolled into the NAB.

Collectively, the outstanding loans under multi-lateral and bi-lateral arrangements with the IMF cannot exceed SDR 8,517 million at any given time. This reflects the maximum commitment under both the NAB and GAB.

At March 31, 2011, each outstanding drawing under the bi-lateral agreement has an original term to maturity of three months and bears interest at the SDR rate. Amounts advanced under either arrangement are considered part of the Official International Reserves of Canada.

International Monetary Fund—Notes Payable

This account records non-marketable, non-interest bearing notes issued by the Government to the IMF. These notes are payable on demand and are subject to redemption or re-issue, depending on the needs of the IMF for Canadian currency.

Canadian dollar holdings of the IMF include these notes and a small working balance (initially equal to one-quarter of one percent of Canada's subscription) held on deposit at the Bank of Canada. In 2010-2011, notes payable to the IMF decreased by \$416 million.

Special Drawing Rights Allocations

This account records the value of SDRs allocated to Canada by the IMF. The SDR is an international currency created by the IMF, and allocated to countries participating in its Special Drawing Rights Department. It represents a liability of Canada, as circumstances could arise whereby Canada could be called upon to repay these allocations, in part or in total.

As an asset, SDRs represent rights to purchase currencies of other countries participating in the IMF's Special Drawing Rights Department, as well as to make payments to the IMF itself. All SDRs allocated to Canada by the IMF have either been used to settle subscriptions in the IMF, or have been advanced to the Exchange Fund Account.

There was no allocation of SDRs by the IMF to Canada during the year. In 2010-2011, payments and other charges consisted of a valuation adjustment of \$30 million.

SUPPLEMENTARY STATEMENT

Exchange Fund Account

STATEMENT OF RESPONSIBILITY

Responsibility for the financial statements of the Exchange Fund Account (the Account) and all other information presented in this Annual Report rests with the Department of Finance. The operations of the Account are governed by the provisions of Part II of the *Currency Act*. The Bank of Canada administers the Account, as fiscal agent for the Government of Canada.

The financial statements were prepared in accordance with the accounting policies set out in Note 2 to the financial statements, which are consistent with those used by the Government of Canada, and do not result in any significant differences from Canadian generally accepted accounting principles for the public sector. These policies were applied on a basis consistent with that of the preceding year. The information included in these financial statements is based on the best estimates and judgement of the Department of Finance and the Bank of Canada, with due consideration given to materiality.

The Department of Finance establishes policies for the Account's transactions and investments. It also ensures that the Account's activities comply with the statutory authority of the *Currency Act*.

The Bank of Canada maintains appropriate financial systems and related internal controls to provide reasonable assurance that financial information is reliable, assets are safeguarded and transactions are properly authorized in accordance with the *Currency Act*. The system of internal control is supported by an internal audit department, whose functions include reviewing internal controls, including accounting and financial controls and their application. The Bank reports to the Department of Finance on the financial position of the Account and on the results of its operations.

The Auditor General of Canada conducts an independent audit of the financial statements of the Account and reports the results of the audit to the Minister of Finance.

The Annual Report of the Account is tabled in Parliament along with the financial statements, which are also part of the *Public Accounts of Canada*, and are referred to the Standing Committee on Public Accounts, which reports to Parliament on the results of its examination together with any recommendations it may have with respect to the financial statements and accompanying audit opinion.

MARK CARNEY

*Governor
Bank of Canada*

MICHAEL HORGAN

*Deputy Minister
Department of Finance*

SHEILA VOKEY, CA

*Chief Accountant
Bank of Canada*

Ottawa, Canada

21 June 2011

Exchange Fund Account—Continued

INDEPENDENT AUDITOR'S REPORT

TO THE MINISTER OF FINANCE

Report on the Financial Statements

I have audited the accompanying financial statements of the Exchange Fund Account, which comprise the statement of financial position as at 31 March 2011, the statement of operations, and the statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not

for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Exchange Fund Account as at 31 March 2011, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Report on Other Legal and Regulatory Requirements

In my opinion, the transactions of the Exchange Fund Account that have come to my notice during my audit of the financial statements have, in all significant respects, been in accordance with Part II of the *Currency Act*.

Nancy Y. Cheng, FCA
Assistant Auditor General
for the Interim Auditor General of Canada

Ottawa, Canada
21 June 2011

Exchange Fund Account—ContinuedSTATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH
(in millions of Canadian dollars)

FINANCIAL ASSETS	2011	2010	LIABILITIES	2011	2010
Cash and cash equivalents (Note 3, 7)	314	492	Due to the Consolidated Revenue Fund (Note 6)	54,041	53,701
Investments					
Marketable securities (Note 4, 7)	44,675	44,137			
Special drawing rights (Note 5, 7)	9,046	9,066			
Gold (Note 7)	6	6			
	53,727	53,209			
	54,041	53,701		54,041	53,701

Commitments (Note 8)

The accompanying notes are an integral part of these financial statements.

Approved:

MARK CARNEY

Governor

Bank of Canada

MICHAEL HORGAN

Deputy Minister

Department of Finance

SHEILA VOKEY, CA

Chief Accountant

Bank of Canada

Exchange Fund Account—Continued
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED 31 MARCH
(in millions of Canadian dollars)

	2011	2010
Net revenue from investments		
Marketable securities		
Interest	1,306	1,323
Gains on sale of marketable securities	270	395
Transaction costs and other	(1)	(1)
Cash and cash equivalents	1	1
Special drawing rights	30	16
	<u>1,606</u>	<u>1,734</u>
Other		
Net foreign exchange (loss) gain	112	(278)
Net revenue for the year	<u>1,718</u>	<u>1,456</u>

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH
(in millions of Canadian dollars)

	2011	2010
Cash flows from operating activities		
Revenue from investments received		
Marketable securities	1,401	1,353
Other	1	1
Purchase of marketable securities	(40,608)	(65,650)
Proceeds from the sale or maturity of marketable securities	38,970	61,268
Sale of foreign currencies	56	4
Purchase of foreign currencies	(2,697)	(2,623)
Net cash used in operating activities	<u>(2,877)</u>	<u>(5,647)</u>
Cash flows from financing activities		
Increase in advances from the CRF	14,514	30,568
Repayment of advances to the CRF	(11,819)	(25,145)
Net cash provided by financing activities	2,695	5,423
Effects of exchange rate changes on cash and cash equivalents	4	(210)
Decrease in cash and cash equivalents	(178)	(434)
Cash and cash equivalents, beginning of year	492	926
Cash and cash equivalents, end of year	<u>314</u>	<u>492</u>

The accompanying notes are an integral part of these financial statements.

Exchange Fund Account—Continued

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2011

(Amounts in the notes to the financial statements are in millions of Canadian dollars, unless otherwise stated.)

1. Authority and objective

The Exchange Fund Account (the Account) is governed by Part II of the *Currency Act*. The Account is in the name of the Minister of Finance and is administered by the Bank of Canada as fiscal agent. The *Financial Administration Act* does not apply to the Account. The majority of Canada's official international reserves reside inside the Account. The Account represents approximately 94 per cent (96 per cent at 31 March 2010) of Canada's official reserves. The remainder of the official reserves reside in the foreign currency accounts of the Minister of Finance.

The legislative mandate of the Account is to aid in the control and protection of the external value of the Canadian dollar. The Minister of Finance empowers the Account to acquire or sell assets deemed appropriate for this purpose, in accordance with the Account's *Statement of Investment Policy*.

Assets held in the Account are managed to provide foreign-currency liquidity to the government and to promote orderly conditions for the Canadian dollar in the foreign exchange markets, if required. Canada's current policy is to intervene in foreign exchange markets on a discretionary, rather than a systematic, basis and only in the most exceptional of circumstances. Since September 1998, no transactions have been aimed at moderating movements in the value of the Canadian dollar.

In accordance with the *Currency Act*, the net revenue for the year is paid to or charged to the Consolidated Revenue Fund (CRF) of the Government of Canada within three months after the end of the fiscal year, and the Minister of Finance reports to Parliament on the operations of the Account within the first 60 days on which Parliament is sitting after the end of the fiscal year.

2. Significant accounting policies

As stipulated in the *Currency Act*, the financial statements of the Account are prepared in a manner consistent with the accounting policies used by the Government of Canada to prepare its financial statements. The presentation and results of the Account using these accounting policies do not result in any significant differences from Canadian generally accepted accounting principles for the public sector.

(a) Revenue recognition

Revenue from investments is recorded net of transactions costs on an accrual basis and includes interest earned, amortization of premiums and discounts using the straight line method, gains or losses on sales of securities, and revenues from securities lending activities. Interest is accrued on short-term

deposits, deposits held under repurchase agreements, marketable securities, and Special Drawing Rights.

(b) Expense recognition

The Account's administrative, custodial, and fiscal agency services are provided and paid for by the Bank of Canada and Department of Finance. These costs are not significant in relation to the asset portfolio and have not been recognized in the financial statements.

In addition, the notional cost specifically identified as related to the funding of the Account's assets and advanced by the CRF are not recognized in the financial statements.

(c) Financial assets

Cash and cash equivalents

Cash and cash equivalents consists of cash and short-term deposits. Short-term deposits are recorded at cost and are generally held to maturity.

Deposits held under repurchase agreements

Deposits held under repurchase agreements are recorded at cost. The resulting revenue is included in revenues from marketable securities.

Marketable securities

Marketable securities are recorded at cost and are adjusted for amortization of purchase discounts and premiums on a straight-line basis over the term to maturity of the security. Purchases and sales of securities are recorded at the settlement dates. The securities loaned under the securities lending program continue to be accounted for as investment assets.

Short-term deposits, Deposits held under repurchase agreement and Marketable securities are written down to their recoverable amount in the event of an other than temporary impairment in the fair value. Write-downs to reflect other than temporary impairment are included in *Net revenue from investments* in the *Statement of Operations*.

Special Drawing Rights

SDR's are initially recorded at cost and are subsequently translated into Canadian dollars at market exchange rates.

Gold

Gold is carried in the Account at a value of 35 SDRs per fine ounce, which approximates cost and conforms to the value used in the *Public Accounts of Canada*.

Exchange Fund Account—Continued

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2011—Continued

(d) Translation of foreign currencies and Special Drawing Rights

Assets and advances denominated in foreign currencies and special drawing rights (SDRs) are translated into Canadian dollar equivalents at rates prevailing on the balance sheet date, which were as follows:

	2011	2010
US dollars	0.9696	1.0158
Euros	1.3743	1.3720
Japanese yen	0.0117	0.0109
SDRs	1.5373	1.5422

Gains or losses resulting from the translation of assets and advances denominated in foreign currencies and SDRs, as well as on transactions throughout the fiscal year, are recorded as net foreign exchange gains or losses and are included in the *Statement of Operations*.

Investment revenue in foreign currencies and SDRs is translated into Canadian dollars at the foreign exchange rates prevailing on the date the revenue is earned.

(e) Use of estimates and measurement uncertainty

The preparation of the financial statements of the Account requires management to make estimates and assumptions, based on information available as of the date of the financial statements. The most significant use of estimates is in the disclosure of the fair value of assets and disclosure of the notional cost of advances.

3. Cash and cash equivalents

At 31 March, cash consisted of the following:

	2011 Carrying value	2010 Carrying value
(in millions of Canadian dollars)		
Cash		
US dollars	228	226
Euros	79	175
Japanese yen	7	91
	314	492

Short-term deposits are money market transactions where the Account invests funds with designated counterparties. There were no short-term deposits at 31 March 2011 (nil at 31 March 2010).

4. Marketable securities

	31 March 2011								31 March 2010		
Term to maturity	Under 6 months		6 months to 1 year		1 to 5 years		Over 5 years		Total accrued interest	Total	Total
	Carrying value	Yield %	Carrying value	Yield %	Carrying value	Yield %	Carrying value	Yield %			
(in millions of Canadian dollars)											
US dollar											
Corporation											183
Commercial Banks											354
Sovereign	2,910	0.23	129	0.97	785	2.57	8,045	3.48	84	11,953	7,709
Supra National	969	0.27			2,133	3.48	2,018	4.26	49	5,169	4,206
Agencies and other	2,516	0.46	453	3.04	3,323	3.23	3,293	4.30	90	9,675	12,025
	6,395		582		6,241		13,356		223	26,797	24,477
Euro											
Sovereign	775	1.20	172	2.79	3,576	2.98	6,501	3.55	233	11,257	12,520
Supra National	87	4.72			758	3.64	1,155	3.65	52	2,052	1,959
Agencies and other	367	4.05	582	3.70	1,801	3.55	1,618	3.84	85	4,453	4,964
	1,229		754		6,135		9,274		370	17,762	19,443
Japanese yen											
Sovereign			58	0.52	58	0.81				116	217
			58		58					116	217
Total marketable securities	7,624		1,394		12,434		22,630		593	44,675	44,137

The yield in the above table represents the weighted average yield to maturity based on the carrying value at the end of the fiscal year for the respective securities. Marketable securities include treasury notes, treasury bills, bonds, money market instruments, certificates of deposit as well as corporate papers.

Exchange Fund Account—Continued

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2011—Continued

At 31 March 2011, the net unamortized premium on marketable securities amounted to \$252 million (\$407 million net unamortized premium at 31 March 2010).

Under the securities lending program, the Account has agency agreements with two major financial institutions. Loans of securities are effected on behalf of the Account by these agents who guarantee the loans and obtain collateral of equal or greater value from their approved counterparties in these transactions. At 31 March 2011, US\$117 million (par value) US Treasury Bills (no US Treasury Bills at 31 March 2010) and US\$67 million (par value) in Treasury Notes (US\$569 million (par value) at 31 March 2010), were being used in the securities lending program with financial institutions.

5. Special Drawing Rights

The special drawing right (SDR) is an international reserve asset created by the International Monetary Fund (IMF) in 1969 to supplement the existing official reserves of member countries. SDRs are allocated to member countries in proportion to their IMF quotas. The SDR serves as the unit of account of the International Monetary Fund (IMF) and its value is based on a basket of key international currencies.

6. Due to the Consolidated Revenue Fund (CRF)

The Account is funded by the Government of Canada through interest-free advances from the CRF. Advances to the Account from the CRF are authorized by the Minister under the terms and conditions prescribed by the Minister of Finance. Pursuant to Section 19 of the *Currency Act*, these advances are limited to \$100 billion by order of the Minister of Finance in September of 2009.

The CRF advances the proceeds of Canada's borrowings in foreign currencies and allocations of SDRs by the IMF to the Account. Subsequent repayments of foreign currency debt are made using the assets of the Account and result in reductions in the level of foreign currency advances from the CRF. Interest payable by Canada on borrowings in foreign currencies and charges on allocations of SDRs to Canada are charged directly to the CRF.

The Account requires Canadian dollar advances to settle its purchases of foreign currencies. Canadian dollars received from sales of foreign currencies are remitted to the CRF. This, together with foreign currency payments made on behalf of the Government of Canada cause reductions in the level of outstanding Canadian-dollar advances, and can result in overall net deposits of Canadian dollars by the Account with the CRF.

At 31 March, advances from the CRF were comprised of the following currencies:

	2011	2010
	(in millions of Canadian dollars)	
US dollars	29,900	26,689
Euros	16,972	18,810
Japanese yen	233	304
SDR's	7,070	7,092
Subtotal—Foreign currencies	54,175	52,895
Canadian dollars	(1,852)	(650)
Net revenue	1,718	1,456
Total Due to Consolidated Revenue Fund	54,041	53,701

For the year ended 31 March 2011, the notional cost specifically identified as related to the funding of the Account's assets and advanced by the CRF to the Account is \$1,493 million (\$1,357 million for the year ended 31 March 2010). The notional cost of advanced funds is comprised of the actual interest costs on foreign denominated debt and cross currency swaps for foreign currency advances, and an imputed interest cost calculated using the average funding rate of outstanding Government of Canada market debt, applicable to the net of Canadian dollar and SDR currency advances.

7. Financial instruments

The role of the Account as principal repository of Canada's official international reserves determines the nature of its assets and of its operations, as well as its use of financial instruments.

(a) Credit risk

Credit risk is the risk that a counterparty to a financial contract will cause a loss to the Account by failing to discharge its obligations in accordance with agreed upon terms.

To ensure that the Account's asset portfolio is prudently diversified with respect to credit risk, the *Statement of Investment Policy* prescribed by the Minister of Finance specifies limits on holdings by class of issuer (sovereign, agency, supranational, corporation or commercial financial institution), by any one issuer or counterparty, and by type of instruments. The *Statement of Investment Policy* also specifies the treatment of holdings that do not meet eligibility criteria or limits due to exceptional circumstances such as ratings downgrades.

Exchange Fund Account—Continued

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2011—Continued

With respect to the *Statement of Investment Policy*, the Account may hold fixed income securities of highly rated sovereigns, central banks, government-supported entities and supranational organizations. To be eligible for investment, an entity must have a credit rating in the top seven categories from two of four designated rating agencies (Standard & Poor's, Moody's, Fitch, and Dominion Bond Rating Service). The Account may also make deposits and execute other transactions, up to prescribed limits, with commercial financial institutions that meet the same rating criteria.

As stipulated in the *Currency Act*, the Minister may appoint agents to perform services concerning the Account. Through the securities-lending program, agents can lend securities only up to a prescribed maximum amount and only to a list of approved counterparties. Each borrower must enter into a Securities Loan Agreement with at least one of the agents. Borrowers are also required to provide collateral for securities borrowed, according to a specific list approved by the Government. Collateral is limited to specific security types, terms to maturity, and credit ratings.

The agents also provide an indemnity in the event of default by the borrower. The Account enters into securities lending transactions in order to increase its return on investments.

(b) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market prices. Market risk comprises three types of risk: interest rate risk, currency risk, and other price risk. Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in market interest rates. Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices, other than those arising from interest rate risk or currency risk. The Account is not exposed to significant other price risk.

Interest rate and currency risks are managed, with due consideration of the risk to the Government of Canada, through the asset-liability management policy. This policy utilizes a strategy of matching the duration structure and the currency of the Account's assets with the foreign currency borrowings of the Government of Canada that notionally finance the Account's assets. Other price risks are mitigated by holding high quality liquid assets.

(c) Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting its obligations associated with financial liabilities. Liquidity risk is minimized by limiting the portion of foreign liabilities that needs to be rolled over within a one year period. In addition, liquidity risk is mitigated by holding short-term investments that are matched to maturing liabilities.

(d) Fair value of financial instruments

	31 March 2011		31 March 2010	
	Carrying value and accrued interest	Fair value	Carrying value and accrued interest	Fair value
(in millions of Canadian dollars)				
Investments				
Cash and cash equivalents	314	314	492	492
Marketable securities				
US dollar	26,797	27,295	24,477	24,966
Euro	17,762	17,589	19,443	20,237
Japanese yen	116	117	217	220
	44,989	45,315	44,629	45,915
SDRs	9,046	9,046	9,066	9,066
Gold	6	152	6	124
	54,041	54,513	53,701	55,105

The estimated fair value of cash and cash equivalents is deemed equal to their carrying value given their short term to maturity.

Estimated fair values of marketable securities are based on quoted market prices. If such prices are not available, the fair value is determined by discounting future cash flows using an appropriate yield curve. During the year, no marketable securities have been written down to reflect other than temporary impairments in the fair value.

The SDR serves as the unit of account for the IMF and its value is based on a "basket" of four major currencies, the Euro, US dollar, Pound sterling and Japanese yen. As SDRs are translated into Canadian dollar equivalents at rates prevailing at the balance sheet date, the carrying value approximates fair value on the reporting date.

The estimated fair value of gold is based on London fixing of \$1,395.25 at 31 March 2011 (\$1,133.12 at 31 March 2010) per fine ounce.

Exchange Fund Account—Concluded

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2011—*Concluded*

The fair value of marketable securities and SDRs continuously fluctuates as a result of changes in market conditions, including interest rates, foreign exchange rates and market prices. As discussed in notes 7(a) and 7(b), credit and market risks of marketable securities are managed in accordance with the Account's *Statement of Investment Policy* and the asset-liability management policy. These risk management practices mitigate the risk of fair value fluctuations of marketable securities.

8. Commitments*(a) Foreign currency swaps*

Foreign currency swaps are agreements that exchange one type of obligation for another involving different currencies and the exchange of the principal amounts and interest payments. The Account may enter into short-term foreign currency swap arrangements with the Bank of Canada to assist the Bank in its cash-management operations. There were no drawings under this facility during the year ended 31 March 2011 (no drawing during the year ended 31 March 2010), and there were no commitments outstanding at 31 March 2011 (no commitments outstanding at 31 March 2010).

(b) Foreign currency contracts

A foreign currency contract is a commitment to purchase or sell a foreign currency at the spot rate, requiring settlement within two days. In the normal course of operations, the Account enters into foreign currency contracts. At 31 March 2011, the Account had no contracts to sell foreign currency (\$1 million at 31 March 2010) and no unrealized gains (losses) were recorded in net revenue at 31 March 2011 (nil at 31 March 2010).

(c) Investment contracts

In the normal course of operations, the Account enters into investment contracts. The following table presents the fair value of investment contracts with contractual amounts outstanding at 31 March:

2011		2010	
Contractual value	Fair value	Contractual value	Fair value
(in millions of Canadian dollars)			

Marketable securities

US dollars

Purchases

162 162

Sales

22 20

Euro

Purchases

50 50

Sales

51 50

9. Comparative figures

Certain of the 2010 comparative figures have been reclassified to conform to the current year's presentation.

SECTION 9

2010-2011

PUBLIC ACCOUNTS OF CANADA

Loans, Investments and Advances

CONTENTS

	<i>Page</i>
Enterprise Crown corporations and other government business enterprises	9.4
Summary financial statements of enterprise Crown corporations and other government business enterprises	9.8
Borrowings by enterprise Crown corporations and other government business enterprises	9.14
Maturity and currency of borrowings by enterprise Crown corporations and other government business enterprises	9.15
Contingent liabilities of enterprise Crown corporations and other government business enterprises	9.15
Contractual obligations of enterprise Crown Corporations and other government business enterprises	9.16
Financial assistance to enterprise Crown corporations and other government business enterprises	9.17
Portfolio investments	9.18
National governments including developing countries	9.20
International organizations	9.24
Provincial and territorial governments	9.29
Other loans, investments and advances	9.31
Allowance for valuation	9.40

LOANS, INVESTMENTS AND ADVANCES

Loans, investments and advances is a category of financial claims represented by debt instruments and ownership interests held by the Government of Canada acquired through the use of parliamentary appropriations, except for the portion of the investment balances representing adjustments for the equity of enterprise Crown corporations and other government business enterprises. Some of these appropriations permit repayments to be used for further loans and advances. Details of the use of non-budgetary appropriations, for loans, investments and advances, can be found in the ministerial sections of Volume II.

The investment in enterprise Crown corporations and other government business enterprises is accounted for under the modified equity method and is carried at cost which is adjusted for the annual profits or losses of the enterprises and reduced by any dividends paid by the corporations to the Government. Under the modified equity method, the accounting policies of the enterprise Crown corporations and other government business enterprises are not adjusted to conform to the Government's accounting policies. The Government also reports any amounts receivable from or payable to these corporations and where the Government has advanced funds to the corporations to support their direct lending activities, the amounts are recorded as loans and advances by the Government.

Other loans, investments and advances are initially recorded at cost and are subject to annual valuation to reflect

reductions from the recorded value to the approximate net realizable value. Foreign currency transactions are translated and recorded in Canadian dollar equivalents at the exchange rates prevailing at the transaction dates. Balances of loans, investments and advances resulting from foreign currency transactions are reported at year-end closing rates of exchange; net gains and losses related to these sovereign loans are presented with the return on investments from these loans under other program revenues.

The allowance established to reflect reductions from the recorded value to the approximate net realizable value of financial claims held by the Government has been authorized by the Minister of Finance and the President of the Treasury Board, under subsection 63(2) of the *Financial Administration Act*.

Revenues received during the year on loans, investments and advances, are credited to other revenues; details are provided in Section 3 of this volume and in Section 10 of Volume III.

Table 9.1 presents the transactions and year-end balances of loans, investments and advances by category.

Some tables in this section present the continuity of accounts, by showing the opening and closing balances, as well as payments and other charges and receipts and other credits. A narrative description is provided for accounts reported in some tables. Such description follows the same presentation order as the respective tables.

TABLE 9.1
LOANS, INVESTMENTS AND ADVANCES

	April 1/2010	Payments and other charges	Receipts and other credits	March 31/2011
	\$	\$	\$	\$
Enterprise Crown corporations and other government business enterprises, Table 9.2	129,523,498,641	85,740,250,599	79,591,128,113	135,672,621,127
Portfolio investments, Table 9.11	106,944,462	1,123,246	1,503,719	106,563,989
National governments including developing countries, Table 9.12	501,721,874	72,919,908	141,551,660	433,090,122
International organizations, Table 9.13	15,835,226,058	978,657,261	152,222,979	16,661,660,340
Provincial and territorial governments, Table 9.14	2,936,699,234	290,725,224	547,730,648	2,679,693,810
Other loans, investments and advances, Table 9.15	25,326,617,220	4,515,478,873	4,970,904,043	24,871,192,050
	174,230,707,489	91,599,155,111	85,405,041,162	180,424,821,438
Less: allowance for valuation	21,549,807,090	1,031,737,987	1,357,998,146	21,876,067,249
Total	152,680,900,399	92,630,893,098	86,763,039,308	158,548,754,189

Enterprise Crown Corporations and Other Government Business Enterprises

Loans and advances to, and investments in, enterprise Crown corporations and other government business enterprises represent the balance of financial claims held by the Government against corporations and enterprises for working capital, capital expenditures and other purposes, investments in the capital stock of corporations, and loans and advances to corporations and enterprises for re-lending.

A Crown corporation means a parent Crown corporation or a wholly-owned subsidiary; a parent Crown corporation is wholly-owned directly by the Crown; a wholly-owned subsidiary is wholly-owned by one or more parent Crown corporations directly or indirectly through any number of subsidiaries.

Enterprise Crown corporations are a type of government business enterprise and are defined as those Crown corporations which are not dependent on parliamentary appropriations and whose principal activity and source of revenue is the sale of goods and services to outside parties. These include selected Crown corporations listed in Part I, all the Crown corporations listed in Part II of Schedule III of the *Financial Administration Act* and the Bank of Canada. Although a Crown corporation, the Canada Pension Plan Investment Board is not part of the Government reporting entity since its mandate is to manage an investment portfolio on behalf of the Canada Pension Plan which is itself excluded from the reporting entity.

There are also a number of self-sustaining government business enterprises that are not considered Crown corporations within the meaning of the *Financial Administration Act*, but which are controlled by the Government and in most cases accountable to Parliament through a Minister of the Crown for the conduct of their affairs. These are referred to as "other government business enterprises" and include The Canadian Wheat Board and the various Port Authorities.

Most of the enterprise Crown corporations and other government business enterprises are agents of Her Majesty for the conduct of all or part of their activities. This status is granted in one of the following ways:

- i. designation by Parliament, through a special act of incorporation;
- ii. statutory authorization; or,
- iii. proclamation by the *Government Corporations Operation Act*.

Further information on the business and activities of all parent Crown corporations and information on all Crown corporations and other corporate interests of Canada is provided in the *President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada*. Although no longer included as part of this Report, a compilation of the audited financial statements of the parent Crown corporations is also available upon request.

Table 9.2 presents a summary of the balances and transactions for the various types of loans, investments and advances which were made to enterprise Crown corporations and other government business enterprises.

TABLE 9.2

ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES

	April 1/2010	Payments and other charges	Receipts and other credits	March 31/2011
	\$	\$	\$	\$
Investments—				
Investments and accumulated profits/losses (Table 9.5).....	30,910,414,950	9,133,112,000	2,817,710,000	37,225,816,950
Loans and advances⁽¹⁾—				
Canada Mortgage and Housing Corporation—				
Housing.....	2,971,745,297		109,776,686	2,861,968,611
Joint projects.....	718,029,325		52,229,402	665,799,923
Real estate.....	31,281,774		7,186,227	24,095,547
Sewage treatment projects.....	96,536,259		19,013,283	77,522,976
Student housing projects.....	159,166,949		14,009,985	145,156,964
	3,976,759,604		202,215,583	3,774,544,021
Finance—				
Business Development Bank of Canada.....	12,245,009,710	22,173,000,000	21,194,669,018	13,223,340,692
Canada Lands Company Limited.....	43,328,174	53,565,716	22,563,642	74,330,248
Canada Mortgage and Housing Corporation.....	68,284,695,370	6,814,654,889	9,305,539,693	65,793,810,566
Farm Credit Canada.....	15,931,450,000	47,409,145,000	45,782,395,000	17,558,200,000
	96,504,483,254	76,450,365,605	76,305,167,353	96,649,681,506
Other—				
Canadian Dairy Commission.....	89,034,549	128,123,222	169,835,513	47,322,258
Subtotal—Loans and advances.....	100,570,277,407	76,578,488,827	76,677,218,449	100,471,547,785
Less:				
Amount expected to be repaid from future appropriations.....	1,963,944,683		64,170,463	2,028,115,146
Unamortized discounts and premiums.....	(6,750,967)	28,649,772	32,029,201	(3,371,538)
Total—Loans and advances.....	98,613,083,691	76,607,138,599	76,773,418,113	98,446,804,177
Total.....	129,523,498,641	85,740,250,599	79,591,128,113	135,672,621,127

(1) These loans are recorded at cost.

The results and financial position of enterprise Crown corporations and other government business enterprises are detailed at Tables 9.3 to 9.5. These tables also show the breakdown of the equity of each corporation between accumulated profits and losses, contributed surplus and capital stock, as well as the details of the Government's investment under the modified equity accounting method.

The Government of Canada has also made loans and advances to various enterprise Crown corporations and other government business enterprises. The following describes loans which were outstanding as of March 31, 2011 or 2010.

Canada Mortgage and Housing Corporation

The Corporation was incorporated, on January 1, 1946, by the *Canada Mortgage and Housing Corporation Act*. The Corporation's mandate, as stated in the *National Housing Act*, is to promote the construction, repair and modernization of housing, the improvement of housing and living conditions, housing affordability and choice, the availability of low-cost financing for housing, and the national well-being of the housing sector. Advances have been made to the Canada Mortgage and Housing Corporation to support various programs undertaken by the Corporation.

Housing

Advances made for moderate to low income housing bear interest at rates from 5 percent to 16.10 percent per annum, and are repayable over 1 to 50 years, with the final instalment due on March 31, 2037.

Joint projects

Advances made to undertake housing projects jointly with the provinces bear interest at rates from 3.50 percent to 17.96 percent per annum, and are repayable over 1 to 50 years, with the final instalment due on June 30, 2038.

Real estate

Advances made for the acquisition and development of real estate bear interest at rates from 9.50 percent to 15 percent per annum, and are repayable over 50 years, with the final instalment due on June 30, 2036.

Sewage treatment projects

Advances made to assist in the establishment or expansion of sewage treatment projects and the construction of trunk storm sewers bear interest at rates from 5 percent to 9.63 percent per annum, and are repayable over 20 to 50 years, with the final instalment due on March 31, 2023.

Student housing projects

Advances made for student housing projects bear interest at rates from 5 percent to 10.05 percent per annum, and are repayable over 20 to 50 years, with the final instalment due on April 1, 2030.

Business Development Bank of Canada

Direct lending to Crown corporations

The Business Development Bank of Canada (BDC) was established in 1974 by the *Federal Business Development Bank of Canada Act* and was continued under its current name by an Act of Parliament on July 13, 1995. The Corporation is a Crown corporation named in Part I of Schedule III to the *Financial Administration Act*, is wholly-owned by the Government of Canada and is not subject to the requirements of the *Income Tax Act*.

The role of the Corporation is to promote and assist in the establishment and development of business enterprises in Canada, with specific attention to small and medium-sized businesses. The Corporation provides a wide range of lending, investment and consulting services complementary to those of commercial financial institutions. The Corporation offers Canadian companies services tailored to meet the current needs of small and medium-sized businesses while earning an appropriate return on investment capital, which is used to further the Corporation's activities.

Pursuant to Section 19 of the *Business Development Bank of Canada Act*, the federal government, at the request of the Corporation, may lend money to the Corporation on any terms and conditions that the Minister of Finance may fix.

Included in loans and advances to BDC is \$2,187 million in outstanding lending related to the Canadian Secured Credit Facility (CSCF). CSCF was announced in Budget 2009 to purchase up to \$12,000 million of term asset backed securities backed by loans and leases on vehicles and equipment. The facility is managed by BDC within parameters jointly developed by the Department of Finance, Industry Canada, and BDC following a consultation process. The program was designed to reflect reasonable commercial terms and to encourage the return of a secondary market for this type of asset-backed security.

All the loans outstanding at year end bear interest at rates from 0.83 percent to 3.54 percent per annum.

Canada Lands Company Limited

Canada Lands Company Limited (originally Public Works Lands Company Limited) was incorporated under the *Companies Act* in 1956 and was continued under the *Canada Business Corporations Act*. The Corporation is a Crown corporation named in Part I of Schedule III of the *Financial Administration Act* and is wholly-owned by the Government of Canada. The Corporation conducts its business through Canada Lands Company CLC Limited (CLC), its principal wholly-owned subsidiary. CLC's objective is to carry out a commercially-oriented and orderly disposal program of certain Government real

properties and the management of certain select properties. In undertaking this objective, CLC may manage, develop and dispose of real properties, either in the capacity of owner or as agent of the Government.

CLC has acquired an interest in a number of real properties from the Government in consideration for the issuance of promissory notes, which bear no interest and are repayable from the proceeds of the sale of the properties in respect of which they were issued. The notes were discounted using the Consolidated Revenue Fund lending rate applicable to Crown corporations and recorded at their discounted value.

During the year, new notes have been issued for an amount of \$53.6 million. An amount of \$11.9 million was repaid during the year and an amount of \$2.4 million was amortized to income. The balance in the account represents the balance of the notes receivable net of the corresponding unamortized discount.

Canada Mortgage and Housing Corporation

Direct lending to Crown corporations

Pursuant to Section 21(1) of the *Canada Mortgage and Housing Act*, the federal government, at the request of the Corporation, may, out of the Consolidated Revenue Fund, lend money to the Corporation on any terms and conditions that the Minister of Finance may fix.

Included in loans and advances to Canada Mortgage and Housing Corporation is \$58,224 million in outstanding lending related to the Insurance Mortgage Purchase Program.

All the loans outstanding at year end bear interest at rates from 0.92 percent to 4.24 percent per annum.

Farm Credit Canada

Direct lending to Crown corporations

The Farm Credit Canada was established in 1959 by the *Farm Credit Act* as the successor to the Canadian Farm Loan Board, and is a Crown corporation named in Part I of Schedule III to the *Financial Administration Act*. The Corporation is wholly-owned by the Government of Canada and is not subject to the requirements of the *Income Tax Act*.

The Corporation's role is to enhance rural Canada by providing business and financial solutions for farm families and agribusiness. Additionally, the Corporation may deliver specific programs for the Government of Canada on a cost recovery basis.

Pursuant to Section 12(2) of the *Farm Credit Canada Act*, the federal government, at the request of the Corporation, may lend money to the Corporation on any terms and conditions that the Minister of Finance may fix.

All the loans outstanding at year end bear interest at rates from 0.83 percent to 3.84 percent per annum.

Canadian Dairy Commission

The Corporation was established by the *Canadian Dairy Commission Act*, to provide, to efficient producers of milk and cream, the opportunity of obtaining a fair return for their labour and investment, and to provide, to consumers of dairy products, a continuous and adequate supply of high quality dairy products.

Loans have been made to the Corporation, to finance its dealings in dairy products. The total amount authorized to be outstanding at any time is \$300,000,000 in accordance with the *Canadian Dairy Commission Act*. Currently, the Minister of Finance has authorized \$175,000,000 for borrowings from the Consolidated Revenue Fund and \$50,000,000 for a line of credit with members of the Canadian Payments Association.

The loans bear interest at rates from 0.3895 percent to 1.1335 percent per annum, and are repayable within one year.

Interest paid to the Government

Interest paid to the Government of Canada with respect to these loans in the years ended March 31, 2011 and 2010 is as follows:

	2010-2011	2009-2010
	(in millions of dollars)	
Corporation—		
Business Development Bank of Canada	97.9	34.1
Canada Mortgage and Housing Corporation	2,308.2	2,118.5
Canadian Dairy Commission	0.5	1.1
Farm Credit Canada	158.0	89.7
Total	2,564.6	2,243.4

Summary Financial Statements of Enterprise Crown Corporations and Other Government Business Enterprises

The following tables display details of the assets, liabilities, equity, revenues and expenses of enterprise Crown corporations and other government business enterprises.

Tables 9.3 to 9.5 present the assets, liabilities, equity, revenues, expenses and other changes in equity of enterprise Crown corporations and other government business enterprises grouped in five segments. The segment of competitive, self-sustaining corporations consists of those corporations named in Part I of Schedule III of the *Financial Administration Act* and of other competitive and self-sustaining government business enterprises.

For those corporations having year ends other than March 31, the data are based on unaudited interim financial statements which have been prepared on a basis consistent with the most recent audited financial statements.

The tables summarize the financial transactions and results of operations of each enterprise Crown corporation and other government business enterprise in accordance with its own respective accounting policies. Most enterprise Crown corporations follow Canadian generally accepted accounting principles (GAAP) for private sector.

Financial assets include cash and cash equivalents, receivables, loans and investments. Financial assets are segregated between third parties and Government, Crown corporations and other entities. The financial assets reported under Government, Crown corporations and other entities represent receivables, loans and investments between related parties. Non-financial assets represent the unexpensed portion of capital assets, inventories and prepayments such as buildings, machinery and equipment in use or under construction, inventories and other items of expenditure which will be expensed as these assets are used. Liabilities include payables, borrowings and other obligations. Liabilities are segregated between third parties and Government, Crown corporations and other entities. Borrowings from third parties represent amounts repayable to financial institutions and other investors. Other third party liabilities are amounts due for purchases, pensions and other employee future benefits, accrued interest on borrowings, various other accruals, capital leases and sundry accounts payable. The liabilities reported under Government, Crown corporations and other entities represent payables and borrowings between related parties.

Revenues include financial assistance received or receivable from the Government in respect of the current year's operations, when applicable. Expenses are segregated between third parties and Government, Crown corporations and other entities. Equity adjustments and other include prior period adjustments and other miscellaneous items recorded by the corporations and enterprises. Equity transactions with the Government include dividends declared or transfers of profits to the Government, as well as equity contributions provided by the Government. Other comprehensive income or loss comprises certain unrealized gains and losses on financial instruments that are recognized in comprehensive income, but excluded from net income. Upon realization, these gains and losses are included in net income. Any unrealized inter-organizational gains and losses are eliminated as part of the modified equity accounting adjustment.

These tables present financial information on parent enterprise Crown corporations and other government business enterprises, as well as financial information on wholly-owned subsidiaries that are considered "deemed parent Crown corporations" and are excluded from the consolidated financial statements of their parent Crown corporations.

Enterprise Crown corporations and other government business enterprises are also categorized as being either agents or non-agents of the Crown. In some situations, agent status may be restricted to certain designated activities of a corporation.

A summary of financial assistance to enterprise Crown corporations and other government business enterprises for the year ended March 31, 2011 is provided in Table 9.10.

TABLE 9.3

SUMMARY COMBINED FINANCIAL STATEMENTS OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES BY SEGMENT

(in thousands of dollars)

	Competitive, self-sustaining	Bank of Canada	Lending and insurance	Marketing	Other	Total
ASSETS, LIABILITIES AND EQUITY						
AS AT MARCH 31, 2011						
Assets						
Financial—						
Third parties	7,280,828	53,760	351,534,741	2,083,650	86,986	361,039,965
Government, Crown corporations and other entities	914,576	56,726,688	15,007,407	3,175	83,880	72,735,726
Total financial assets	8,195,404	56,780,448	366,542,148	2,086,825	170,866	433,775,691
Non-financial assets	7,948,519	306,950	1,040,346	1,094,989	37,476	10,428,280
Total assets as reported	16,143,923	57,087,398	367,582,494	3,181,814	208,342	444,203,971
Elimination adjustments	(16,533)		(227,365)		(173)	(244,071)
Total assets	16,127,390	57,087,398	367,355,129	3,181,814	208,169	443,959,900
Liabilities						
Third parties—						
Borrowings	1,538,432		226,498,766	2,204,777	7,237	230,249,212
Bank of Canada notes in circulation and amounts owing to depositors		54,749,161				54,749,161
Other liabilities	4,542,275	964,925	12,297,743	941,776	93,895	18,840,614
Government, Crown corporations and other entities	285,217	1,236,182	101,251,373	35,261	87,064	102,895,097
Total liabilities	6,365,924	56,950,268	340,047,882	3,181,814	188,196	406,734,084
Equity of Canada as reported	9,777,999	137,130	27,534,612		20,146	37,469,887
Elimination adjustments	(16,533)		(227,365)		(173)	(244,071)
Equity of Canada	9,761,466	137,130	27,307,247		19,973	37,225,816
Total liabilities and equity	16,127,390	57,087,398	367,355,129	3,181,814	208,169	443,959,900
Contingent liabilities	39,085	54,550	2,595,324		5,636	2,694,595
Contractual obligations	1,466,648	254,118	17,209,915	55,760	4,737	18,991,178
REVENUES, EXPENSES AND OTHER						
CHANGES IN EQUITY						
FOR THE YEAR ENDED MARCH 31, 2011						
Revenues						
Third parties	11,289,221	28,261	15,081,702	3,890,137	241,038	30,530,359
Government, Crown corporations and other entities—	615,828	1,565,268	274,311		131,293	2,586,700
Total revenues	11,905,049	1,593,529	15,356,013	3,890,137	372,331	33,117,059
Expenses						
Third parties	10,314,603	410,223	7,621,382	3,888,384	280,543	22,515,135
Government, Crown corporations and other entities	233,610	30,384	3,432,386	497	67,364	3,764,241
Total expenses	10,548,213	440,607	11,053,768	3,888,881	347,907	26,279,376
Net income or (loss) for the year	1,356,836	1,152,922	4,302,245	1,256	24,424	6,837,683
Equity of Canada, beginning of the year as reported	7,814,030	130,000	23,345,269		(30,380)	31,258,919
Adjustments and other	(1,986)		2,486	(1,256)	25,622	24,866
Elimination adjustments	(16,533)		(227,365)		(173)	(244,071)
Other comprehensive income or (loss)	1,898,109	9,416	258,124		480	2,166,129
Equity transactions with the						
Government—						
Dividends	(1,288,990)	(1,155,208)	(373,512)			(2,817,710)
Capital						
Equity of Canada, end of the year	9,761,466	137,130	27,307,247		19,973	37,225,816

TABLE 9.4

FINANCIAL POSITION OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES—ASSETS, LIABILITIES AND EQUITY AS AT MARCH 31, 2011

(in thousands of dollars)

Enterprise Crown corporations and other government business enterprises ⁽¹⁾	Assets			Total assets
	Financial		Non-financial	
	Third parties	Government, Crown corporations and other entities		
Competitive, self-sustaining				
Blue Water Bridge Authority.....	3,586	10,898	175,080	189,564
Canada Development Investment Corporation ⁽²⁾	4,659,297	133,941	106,576	4,899,814
Canada Lands Company Limited.....	60,946	3,356	461,895	526,197
Parc Downsview Park Inc.....	1,458		51,912	53,370
Canada Post Corporation.....	2,028,775	702,128	4,778,566	7,509,469
Halifax Port Authority ⁽³⁾	7,619	2,746	155,030	165,395
Montreal Port Authority ⁽³⁾	77,275	29,347	250,737	357,359
Quebec Port Authority ⁽³⁾	25,910		143,780	169,690
Ridley Terminals Inc.....	39,793	367	26,907	67,067
Royal Canadian Mint.....	96,833	4,037	237,074	337,944
Saint John Port Authority ⁽³⁾	20,997		66,938	87,935
Toronto Port Authority ⁽³⁾	30,674		62,261	92,935
Vancouver Fraser Port Authority ⁽³⁾	99,721	321	1,009,076	1,109,118
Other Canada Port Authorities ⁽³⁾⁽⁴⁾	127,944	27,435	422,687	578,066
<i>Total—Competitive, self-sustaining.....</i>	<i>7,280,828</i>	<i>914,576</i>	<i>7,948,519</i>	<i>16,143,923</i>
<i>Bank of Canada.....</i>	<i>53,760</i>	<i>56,726,688</i>	<i>306,950</i>	<i>57,087,398</i>
Lending and Insurance				
Business Development Bank of Canada.....	18,185,439		214,629	18,400,068
Canada Deposit Insurance Corporation.....	532,333	1,678,200	7,705	2,218,238
Canada Mortgage and Housing Corporation.....	14,488,950	613,703	83,651	15,186,304
Canada Housing Trust.....	196,905,137	2,595,583		199,500,720
Insurance Programs.....	12,622,550	5,503,339	230,167	18,356,056
Securitization.....	55,998,912	4,581,458	7,598	60,587,968
Export Development Canada.....	31,049,697	35,124	338,262	31,423,083
Farm Credit Canada.....	21,751,723		158,334	21,910,057
<i>Total—Lending and insurance.....</i>	<i>351,534,741</i>	<i>15,007,407</i>	<i>1,040,346</i>	<i>367,582,494</i>
Marketing				
Canadian Dairy Commission—				
Marketing operations.....	15,601		73,918	89,519
Canadian Wheat Board, The ⁽⁵⁾	2,059,621	3,175	993,303	3,056,099
Freshwater Fish Marketing Corporation.....	8,428		27,768	36,196
<i>Total—Marketing.....</i>	<i>2,083,650</i>	<i>3,175</i>	<i>1,094,989</i>	<i>3,181,814</i>
Other				
Atlantic Pilotage Authority.....	6,861		8,367	15,228
Great Lakes Pilotage Authority.....	295		111	406
Laurentian Pilotage Authority.....	16,918		4,561	21,479
Pacific Pilotage Authority.....	11,104	5,080	11,513	27,697
St. Lawrence Seaway Management Corporation ⁽⁵⁾	43,624	45,616	12,924	102,164
Capital Fund Trust.....	2,069	25,593		27,662
Employee Termination Benefits Trust Fund.....	6,115	7,591		13,706
<i>Total—Other.....</i>	<i>86,986</i>	<i>83,880</i>	<i>37,476</i>	<i>208,342</i>
Total.....	361,039,965	72,735,726	10,428,280	444,203,971
Elimination adjustments.....		(147,725)	(96,346)	(244,071)
Total.....	361,039,965	72,588,001	10,331,934	443,959,900

⁽¹⁾ All enterprise Crown corporations listed at the margin in this table are parent Crown corporations.

Although a Crown corporation, Canada Pension Plan Investment Board is designed to operate at arm's length from the Government and manages, on behalf of the Canada Pension Plan, funds not belonging to the Government, therefore, it is considered external to the Government reporting entity. The Public Sector Pension Investment Board is not included in the above list since its activities are included in the Government's results through pension accounting.

⁽²⁾ The financial information of the Canada Development Investment Corporation is consolidated to include the Canada Hibernia Holding Corporation.⁽³⁾ Canada Port Authorities, which are not Crown corporations but considered other government business enterprises, are agents of the Crown for their port activities.⁽⁴⁾ Consists of the combined figures of the Canada Port Authorities of Belledune, Hamilton, Nanaimo, Port Alberni, Prince Rupert, Saguenay, Sept-Îles, St. John's, Thunder Bay, Trois-Rivières and Windsor.⁽⁵⁾ These entities, which are not Crown corporations or agents of the Crown, are considered other government business enterprises.

Liabilities								
Third parties		Government, Crown corporations and other entities	Total liabilities	Accumulated profits/ (losses)	Contributed surplus	Capital stock	Equity of Canada	Total liabilities and equity
Borrowings	Other							
90,476	11,690	70	102,236	87,328			87,328	189,564
	80,382	1,157	81,539	906,090	3,912,184	1	4,818,275	4,899,814
111,247	28,766	71,914	211,927	169,189	145,081		314,270	526,197
53,000	5,515	878	59,393	(27,515)	21,492		(6,023)	53,370
1,050,818	4,089,354	107,933	5,248,105	1,106,193	1,155,171		2,261,364	7,509,469
7,320	15,043	656	23,019	91,519	50,857		142,376	165,395
	71,230	954	72,184	49,976	235,199		285,175	357,359
19,016	12,858	82,898	114,772	32,642	22,276		54,918	169,690
	5,964	1,097	7,061	(140,036)	64,000	136,042	60,006	67,067
11,974	68,976	11,696	92,646	205,298		40,000	245,298	337,944
	4,801		4,801	21,475	61,659		83,134	87,935
17,294	17,154		34,448	58,487			58,487	92,935
123,695	85,516	1,324	210,535	748,324	150,259		898,583	1,109,118
53,592	45,026	4,640	103,258	231,695	243,113		474,808	578,066
1,538,432	4,542,275	285,217	6,365,924	3,540,665	6,061,291	176,043	9,777,999	16,143,923
	55,714,086	1,236,182	56,950,268	107,130	25,000	5,000	137,130	57,087,398
896,599	252,373	13,242,775	14,391,747	1,236,143	27,778	2,744,400	4,008,321	18,400,068
	1,105,513	738	1,106,251	1,111,987			1,111,987	2,218,238
3,039,350	311,986	11,684,469	15,035,805	125,499	25,000		150,499	15,186,304
199,237,534	312,316		199,549,850	(49,140)	10		(49,130)	199,500,720
	8,185,857	107,732	8,293,589	10,062,467			10,062,467	18,356,056
	613,030	58,552,887	59,165,917	1,422,051			1,422,051	60,587,968
22,032,649	1,313,784	3,486	23,349,919	6,739,964		1,333,200	8,073,164	31,423,083
1,292,634	202,884	17,659,286	19,154,804	2,207,528	547,725		2,755,253	21,910,057
226,498,766	12,297,743	101,251,373	340,047,882	22,856,499	600,513	4,077,600	27,534,612	367,582,494
	54,264	35,255	89,519					89,519
2,177,190	878,909		3,056,099					3,056,099
27,587	8,603	6	36,196					36,196
2,204,777	941,776	35,261	3,181,814					3,181,814
3,769	3,733		7,502	5,421	2,305		7,726	15,228
	4,532		4,532	(4,208)	82		(4,126)	406
	8,846		8,846	10,154	2,479		12,633	21,479
3,468	6,979		10,447	16,444	806		17,250	27,697
	69,802	44,735	114,537	1,755	(14,128)		(12,373)	102,164
	1	27,661	27,662					27,662
	2	14,668	14,670	(964)			(964)	13,706
7,237	93,895	87,064	188,196	28,602	(8,456)		20,146	208,342
230,249,212	73,589,775	102,895,097	406,734,084	26,532,896	6,678,348	4,258,643	37,469,887	444,203,971
				(244,071)			(244,071)	(244,071)
230,249,212	73,589,775	102,895,097	406,734,084	26,288,825	6,678,348	4,258,643	37,225,816	443,959,900

TABLE 9.5

REVENUES, EXPENSES AND OTHER CHANGES IN EQUITY OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES FOR THE YEAR ENDED MARCH 31, 2011

(in thousands of dollars)

Enterprise Crown corporations and other government business enterprises	Revenues		
	Third parties	Government, Crown corporations and other entities ⁽¹⁾	Total
Competitive, self-sustaining			
Blue Water Bridge Authority	20,383		20,383
Canada Development Investment Corporation	928,738		928,738
Canada Lands Company Limited	205,137	12,657	217,794
Parc Downsview Park Inc.	13,254	394	13,648
Canada Post Corporation	7,208,962	475,057	7,684,019
Halifax Port Authority	28,989		28,989
Montreal Port Authority	89,079	4,838	93,917
Quebec Port Authority	25,144	1,176	26,320
Ridley Terminals Inc.	72,516		72,516
Royal Canadian Mint	2,376,379	114,961	2,491,340
Saint John Port Authority	16,058		16,058
Toronto Port Authority	36,058		36,058
Vancouver Fraser Port Authority	181,338	118	181,456
Other Canada Port Authorities	87,186	6,627	93,813
<i>Total—Competitive, self-sustaining</i>	<i>11,289,221</i>	<i>615,828</i>	<i>11,905,049</i>
Bank of Canada	28,261	1,565,268	1,593,529
Lending and insurance			
Business Development Bank of Canada	958,505		958,505
Canada Deposit Insurance Corporation	261,270	25,517	286,787
Canada Mortgage and Housing Corporation	627,529	41,987	669,516
Canada Housing Trust	6,555,403	744	6,556,147
Insurance Programs	2,333,725	172,734	2,506,459
Securitization	2,019,011	32,926	2,051,937
Export Development Canada	1,356,628	403	1,357,031
Farm Credit Canada	969,631		969,631
<i>Total—Lending and insurance</i>	<i>15,081,702</i>	<i>274,311</i>	<i>15,356,013</i>
Marketing			
Canadian Dairy Commission—			
Marketing operations	266,019		266,019
Canadian Wheat Board, The	3,562,293		3,562,293
Freshwater Fish Marketing Corporation	61,825		61,825
<i>Total—Marketing</i>	<i>3,890,137</i>		<i>3,890,137</i>
Other			
Atlantic Pilotage Authority	22,451		22,451
Great Lakes Pilotage Authority	20,065		20,065
Laurentian Pilotage Authority	73,282		73,282
Pacific Pilotage Authority	60,824		60,824
St. Lawrence Seaway Management Corporation	64,265	67,173	131,438
Capital Fund Trust	22	64,118	64,140
Employee Termination Benefits Trust Fund	129	2	131
<i>Total—Other</i>	<i>241,038</i>	<i>131,293</i>	<i>372,331</i>
<i>Total</i>	<i>30,530,359</i>	<i>2,586,700</i>	<i>33,117,059</i>
Elimination adjustments			
<i>Total net results</i>	<i>30,530,359</i>	<i>2,586,700</i>	<i>33,117,059</i>
Less equity adjustments			
Share of annual profit			

The accompanying notes for Table 9.4 are an integral part of this table.

⁽¹⁾ Revenues with Government, Crown corporations and other entities include amounts generated from the sale of goods and services, investment income as well as grants where the corporations qualify as a member of a general class of recipients. Additional amounts representing capital investments received by the corporations are included under "Equity transactions with the Government".

Expenses			Net income or (loss)	Equity beginning of year	Equity adjustments and other	Other comprehensive income or (loss)	Equity transactions		Equity end of year
Third parties	Government, Crown corporations and other entities	Total					with the Government		
							Dividends	Capital	
18,754		18,754	1,629	88,101	(2,402)				87,328
139,851	33,443	173,294	755,444	3,439,792		1,896,468	(1,273,429)		4,818,275
184,971	5,444	190,415	27,379	295,391			(8,500)		314,270
17,690		17,690	(4,042)	(1,981)					(6,023)
7,137,166	138,640	7,275,806	408,213	1,853,512		(361)			2,261,364
21,753	1,144	22,897	6,092	137,227	(943)				142,376
95,289	6,123	101,412	(7,495)	295,637	(2,064)	(903)			285,175
23,978	1,055	25,033	1,287	53,631					54,918
33,979	5,114	39,093	33,423	26,583					60,006
2,423,850	35,311	2,459,161	32,179	217,170		2,949	(7,000)		245,298
12,743	445	13,188	2,870	80,264					83,134
27,712		27,712	8,346	50,069		72			58,487
104,972	6,095	111,067	70,389	828,194					898,583
71,895	796	72,691	21,122	450,440	3,423	(116)	(61)		474,808
10,314,603	233,610	10,548,213	1,356,836	7,814,030	(1,986)	1,898,109	(1,288,990)		9,777,999
410,223	30,384	440,607	1,152,922	130,000		9,416	(1,155,208)		137,130
513,788	98,004	611,792	346,713	3,643,016		23,604	(5,012)		4,008,321
26,917	4,200	31,117	255,670	856,453		(136)			1,111,987
143,718	542,997	686,715	(17,199)	167,698					150,499
6,387,559	180,998	6,568,557	(12,410)	(36,720)					(49,130)
655,879	507,217	1,163,096	1,343,363	8,478,553	1,055	239,496			10,062,467
(289,553)	1,931,727	1,642,174	409,763	994,681		17,607			1,422,051
(166,236)	6,879	(159,357)	1,516,388	6,905,994	1,431	(649)	(350,000)		8,073,164
349,310	160,364	509,674	459,957	2,335,594		(21,798)	(18,500)		2,755,253
7,621,382	3,432,386	11,053,768	4,302,245	23,345,269	2,486	238,124	(373,512)		27,534,612
260,009	497	260,506	5,513		(5,513)				
3,562,293		3,562,293							
66,082		66,082	(4,257)		4,257				
3,888,384	497	3,888,881	1,256		(1,256)				
19,729		19,729	2,722	5,004					7,726
18,193		18,193	1,872	(5,998)					(4,126)
67,599		67,599	5,683	6,950					12,633
57,360		57,360	3,464	13,786	62	(62)			17,250
117,648	(1,318)	116,330	15,108	(27,481)					(12,373)
1	68,564	68,565	(4,425)	(21,135)	25,560				
13	118	131		(1,506)		542			(964)
280,543	67,364	347,907	24,424	(30,380)	25,622	480			20,146
22,515,135	3,764,241	26,279,376	6,837,683	31,258,919	24,866	2,166,129	(2,817,710)		37,469,887
				(348,505)	128,671	(24,237)			(244,071)
22,515,135	3,764,241	26,279,376	6,837,683	30,910,414	153,537	2,141,892	(2,817,710)		37,225,816
			153,537		(153,537)				
			6,991,220	30,910,414		2,141,892	(2,817,710)		37,225,816

Borrowings by Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.6 summarizes the borrowing transactions by agent and non-agent enterprise Crown corporations and other government business enterprises.

In accordance with section 54 of the *Financial Administration Act*, the payment of all money borrowed by agent enterprise Crown corporations and interest thereon is a charge on and payable out of the Consolidated Revenue Fund. Such borrowings

therefore constitute obligations of the Government and are recorded as such in the accounts of Canada net of borrowings expected to be repaid directly by these corporations.

Borrowings by non-agent enterprise Crown corporations and other government business enterprises are not on behalf of Her Majesty, but may, at times be guaranteed by the Government.

TABLE 9.6

BORROWINGS BY ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES

(in thousands of dollars)

	Balance April 1/2010 ⁽¹⁾	Borrowings and other credits	Repayments and other charges	Balance March 31/2011
Agent enterprise Crown corporations				
Business Development Bank of Canada	1,487,743		591,144	896,599
Canada Mortgage and Housing Corporation	4,421,450	1,191	1,383,291	3,039,350
Canada Housing Trust	180,440,218	39,067,316	20,270,000	199,237,534
Canada Post Corporation	90,000	995,818	35,000	1,050,818
Canadian Dairy Commission (Marketing operations)		20,847	20,847	
Export Development Canada	23,000,507	21,032,080	21,999,938	22,032,649
Farm Credit Canada	1,764,887	425,455	897,708	1,292,634
Freshwater Fish Marketing Corporation	29,363	27,587	29,363	27,587
Parc Downsview Park Inc.	39,000	14,000		53,000
Royal Canadian Mint, The	15,477		3,503	11,974
Total—Agent enterprise Crown corporations	211,288,645	61,584,294	45,230,794	227,642,145
Non-agent enterprise Crown corporations and other government business enterprises				
Atlantic Pilotage Authority	4,000		231	3,769
Blue Water Bridge Authority	93,495	22	3,041	90,476
Canada Lands Company Limited ⁽²⁾	165,001		53,754	111,247
Canadian Wheat Board, The	1,685,791	10,259,044	9,767,645	2,177,190
Halifax Port Authority ⁽³⁾	6,314	1,006		7,320
Pacific Pilotage Authority	4,117		649	3,468
Quebec Port Authority ⁽³⁾	21,769		2,753	19,016
Toronto Port Authority ⁽³⁾	18,053	115	874	17,294
Vancouver Fraser Port Authority ⁽³⁾	129,983	101,265	107,553	123,695
Other Canada Port Authorities ⁽³⁾	47,474	20,298	14,180	53,592
Total—Non-agent enterprise Crown corporations and other government business enterprises	2,175,997	10,381,750	9,950,680	2,607,067
Total	213,464,642	71,966,044	55,181,474	230,249,212
Borrowings expected to be repaid by enterprise Crown corporations and other government business enterprises	213,464,642			230,249,212
Allowance for borrowings of enterprise Crown corporations and other government business enterprises expected to be repaid by the Government and reported on the Statement of Financial Position				

⁽¹⁾ Certain comparative figures have been reclassified to conform to the current year's presentation.

⁽²⁾ Borrowings of Canada Lands Company Limited are those of its subsidiary, Canada Lands Company CLC Limited, which is not an agent of the Crown.

⁽³⁾ The Authority is an agent of the Crown only for its port activities. It is considered a non-agent of the Crown for borrowings purposes.

Maturity and Currency of Borrowings by Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.7 summarizes the maturity and currency of borrowings by agent and non-agent enterprise Crown corporations and other government business enterprises, as at March 31, 2011.

TABLE 9.7

MATURITY AND CURRENCY OF BORROWINGS BY ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES

(in thousands of dollars)

Year of maturity	Agent	Non-agent	Total
2011	33,094,753	1,903,400	34,998,153
2012	42,765,088	124,076	42,889,164
2013	47,141,183	17,300	47,158,483
2014	38,525,707	181,052	38,706,759
2015	31,335,402	11,187	31,346,589
Subsequent years	34,780,012	370,052	35,150,064
Total	227,642,145	2,607,067	230,249,212 ⁽¹⁾

⁽¹⁾ The borrowings are composed in Canadian dollar equivalent of 15,278,502 USD, 1,298,685 GBP, 768,254 JPY, 1,847,143 AUD, 11,009 EUR, 46,108 MXN, 152,483 NZD, 30,927 TRY, 460,459 SWK, 488,130 NOK, 262,829 HKD, 453,411 CHF and 209,151,272 CAD.

Contingent Liabilities of Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.8 summarizes the contingent liabilities of enterprise Crown corporations and other government business enterprises. A contingent liability is defined as a potential liability which may become an actual liability when one or more future events occur or fail to occur.

TABLE 9.8

CONTINGENT LIABILITIES OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES

(in thousands of dollars)

	March 31, 2011
Bank of Canada—Callable shares	54,550
Business Development Bank of Canada—Loan guarantees	62,400
Canada Lands Company Limited—Letters of credit	18,553
Canada Mortgage and Housing Corporation—	
Claims and pending and threatened litigation	12,504
Letters of credit	76,000
Insurance Programs—Claims and pending and threatened litigation	12,000
Export Development Canada—Loan guarantees	2,429,907
Farm Credit Canada—Letters of credit	2,513
Hamilton Port Authority—Claims and pending and threatened litigation	277
Royal Canadian Mint—Loan guarantees	9,297
St. Lawrence Seaway Management Corporation—Claims and pending and threatened litigation	5,636
Vancouver Fraser Port Authority—Claims and pending and threatened litigation	10,958
Total	2,694,595

Contractual Obligations of Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.9 summarizes the contractual obligations of enterprise Crown corporations and other government business enterprises. A contractual obligation represents a legal obligation to third party organizations or individuals as a result of a contract. Contractual obligations are classified into three main categories: loans authorized but undisbursed, capital expenditures and operating leases.

TABLE 9.9

CONTRACTUAL OBLIGATIONS OF ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES AT MARCH 31, 2011

(in thousands of dollars)

	Loans	Capital expenditures	Operating leases and other	Total
Bank of Canada			254,118	254,118
Business Development Bank of Canada	1,739,666		139,477	1,879,143
Canada Deposit Insurance Corporation			11,288	11,288
Canada Development Investment Corporation			26,829	26,829
Canada Lands Company Limited		22,409	5,733	28,142
Canada Mortgage and Housing Corporation	277,000			277,000
Canada Post Corporation			1,014,000	1,014,000
Canadian Dairy Commission—				
Marketing operations			3,760	3,760
Canadian Wheat Board, The		52,000		52,000
Export Development Canada	11,517,341		635,000	12,152,341
Farm Credit Canada	2,821,800		68,343	2,890,143
Halifax Port Authority		23,594		23,594
Laurentian Pilotage Authority		706	1,115	1,821
Montreal Port Authority		5,402	3,195	8,597
Pacific Pilotage Authority			415	415
Ridley Terminals Inc.		36,600	210,756	247,356
Royal Canadian Mint			54,218	54,218
St. Lawrence Seaway Management Corporation			2,501	2,501
Vancouver Fraser Port Authority		54,269	6,696	60,965
Other Canada Port Authorities			2,947	2,947
Total	16,355,807	194,980	2,440,391	18,991,178

Financial Assistance to Enterprise Crown Corporations and Other Government Business Enterprises

Table 9.10 summarizes financial assistance for both agent and non-agent enterprise Crown corporations and other government business enterprises. It should be read in conjunction with Table 9.5. The purpose for which payments have been made is segregated between: (a) amounts recorded as operating transactions and (b) amounts used for the acquisition of capital assets.

All amounts reported represent charges to appropriations or authorities approved by Parliament.

TABLE 9.10

FINANCIAL ASSISTANCE TO ENTERPRISE CROWN CORPORATIONS AND OTHER GOVERNMENT BUSINESS ENTERPRISES
FOR THE YEAR ENDED MARCH 31, 2011

(in thousands of dollars)

	Operating	Capital	Financial assistance
Canada Post Corporation.	81,210		81,210
Total	81,210		81,210

Portfolio Investments

Portfolio investments represent investments in entities with share capital owned jointly by the Government and other governments and/or organizations to further common objectives. Additional information on these entities is provided in the *President of the Treasury Board's Annual Report to Parliament on Crown Corporations and Other Corporate Interests of Canada*.

Under the terms of section 147 of the *Bankruptcy and Insolvency Act*, the Superintendent of Bankruptcy has received shares in a number of corporations in lieu of a cash levy payable to the Crown.

Table 9.11 presents a summary of the balances and transactions for the various types of portfolio investments.

TABLE 9.11
PORTFOLIO INVESTMENTS

	April 1/2010	Payments and other charges	Receipts and other credits	March 31/2011
	\$	\$	\$	\$
Lower Churchill Development Corporation Limited— Natural Resources.....	14,750,000			14,750,000
Other—				
Co-operative Housing Project—Environment— Parks Canada Agency	337,106			337,106
Canada Pension Plan Investment Board— Finance.....	100			100
Canada Investment Fund for Africa—Foreign Affairs and International Trade—Canadian International Development Agency.....	91,605,080	903,347	1,503,697	91,004,730
Equity Ownership—Industry—National Research Council of Canada.....	252,076	219,899	22	471,953
Public Sector Pension Investment Board— Treasury Board	100			100
North Portage Development Corporation— Western Economic Diversification				
	92,194,462	1,123,246	1,503,719	91,813,989
Total	106,944,462	1,123,246	1,503,719	106,563,989

Lower Churchill Development Corporation Limited

The Corporation was incorporated under the *Companies Act of Newfoundland*, to establish a basis for the development of all or part of the hydroelectric potential of the Lower Churchill basin and the transmission of this energy to markets.

This account records the Government's investment in the capital of the Corporation. In respect of Canada's participation with the Government of Newfoundland and Labrador in the development of the hydroelectric power potential of the Lower Churchill River in Labrador, the Government is authorized to purchase approximately 49 percent of the shares of the Lower Churchill Development Corporation Limited.

The Government has purchased 1,475 class A shares, representing 49 percent of the shares outstanding. The balance of the outstanding shares is owned by Newfoundland and Labrador Hydro (an agent of the Government of Newfoundland and Labrador).

Co-operative Housing Project

The Parks Canada Agency has invested in the Rocky Mountain II Co-operative Housing Association, along with five other entities, to provide accommodation for Parks Canada employees and employees of other entities in Banff, Alberta.

Canada Pension Plan Investment Board

The Canada Pension Plan Investment Board ("Board") was created pursuant to the *Canada Pension Plan Investment Board Act*. The Board's objectives are to assist the Canada Pension Plan (CPP) in meeting its obligations to contributors and beneficiaries and to manage any amounts transferred to it in their best interest.

The Government holds 100 percent of the share capital of the corporation that consists of 10 shares having a fair value of \$10 each issued as per legislation. The assets managed by the Board are included in the CPP financial statements. They are excluded from the Government's financial statements since CPP is not part of the Government's reporting entity as explained in Note 1 of the Government's financial statements.

Canada Investment Fund for Africa

The Canada Investment Fund for Africa (CIFA) is a joint public-private sector initiative designed to provide risk capital for private investments in Africa that generate growth. The CIFA is a direct response to the New Partnership for Africa's Development (NEPAD) and the G8 Africa Action Plan. The main objectives of the CIFA are to optimize public-private investment in the Fund, to confer a beneficial development impact on Africa by way of increased foreign direct investment and to optimize the beneficial impact of the Fund's activities on Canadian interests.

The Government of Canada is a limited partner in the CIFA and its commitment towards the Fund was subject to matching funds of other investors and was to be equal to the lesser of: (i) \$100 million or (ii) the aggregated commitments of all other limited partners of the partnership. The investment period in the CIFA ended January 1, 2009. From thereon, until the term of the partnership is reached on December 31, 2013, the Canadian International Development Agency will only receive income returns of capital. Since its inception, the Canadian International Development Agency received capital reimbursement from CIFA amounting to \$13.2 million and investment income of \$5.2 million.

Equity Ownership

In order to help fulfill its mandate to promote industrial innovation in Canada, the National Research Council of Canada (NRC) has taken equity interests in several new firms based on NRC technology. NRC provides financial assistance at better than market conditions to firms through access to equipment, intellectual property and incubation space in laboratories and in the organization's Industry Partnership Facilities.

Since these companies often cannot afford to pay the full cost of the assistance received from the NRC, the NRC takes an equity position in a company in order to help the firms survive the critical development stage. In turn, it allows NRC to earn a return that somewhat reflects the risk taken should the company become successful.

This investment in equity is authorized under subsection 92(1)(b) of the *Financial Administration Act* which allows for the acquisition or the sale or other disposal of shares or assets in the ordinary course of a business of providing financial assistance to publicly and privately held companies and are recorded at cost.

The Government's holdings of shares represents a minority interest in three publicly traded companies and two privately held companies. During the year, the shares of one privately held company were sold and the share of one publicly traded company were acquired. Additionally, the shares of ten privately held companies and one publicly traded company were written-off.

Public Sector Pension Investment Board

The Public Sector Pension Investment Board ("Board") was created pursuant to the *Public Sector Pension Investment Board Act*. Its mandate is to invest in financial markets the funds transferred to it from the Public Service, Canadian Forces, Royal Canadian Mounted Police and Reserve Force pension plans. The Board's objective is to achieve maximum rates of return on investments, without undue risk while respecting the requirements and financial obligations of those plans.

The Government holds 100 percent of the share capital of the corporation that consists of 10 shares having a fair value of \$10 each issued as per legislation. The assets managed by the Board are recorded against the pension liability.

North Portage Development Corporation

The Corporation was incorporated under the *Manitoba Corporations Act*, to foster the social and economic development of the North Portage area in the core area of Winnipeg. The objective of the Government's participation is to stimulate economic recovery in Canada and Manitoba.

The Government's holding of common shares represents 33.3 percent of the shares outstanding. The Corporation is owned equally by the City of Winnipeg, the Province of Manitoba and the Government of Canada.

National Governments Including Developing Countries

Loans to national governments consist mainly of loans for financial assistance, international development assistance to developing countries, and loans for development of export trade (administered by Export Development Canada).

Table 9.12 presents a summary of the balances and transactions for the loans and advances that were made to national governments including developing countries.

TABLE 9.12

NATIONAL GOVERNMENTS INCLUDING DEVELOPING COUNTRIES

	April 1/2010	Payments and other charges	Receipts and other credits	March 31/2011
	\$	\$	\$	\$
Foreign Affairs and International Trade— Development of export trade (loans administered by Export Development Canada).....	197,527,162	25,978,969	71,513,476	151,992,655
Foreign Affairs and International Trade— Canadian International Development Agency— Developing countries—International development assistance	304,141,709	46,754,774	69,799,016	281,097,467
National Defence— North Atlantic Treaty Organization—Damage claims recoverable	53,003	186,165	239,168	
Total	501,721,874	72,919,908	141,551,660	433,090,122

Development of export trade

Pursuant to section 23 of the *Export Development Act*, the Minister for International Trade, with the concurrence of the Minister of Finance, may authorize Export Development Canada ("the Corporation") to enter into certain transactions or class of transactions where the Minister is of the opinion it is in the national interest and where the Corporation has advised the Minister that it will not enter into such transactions without such authorization. Funding for such transactions is provided by the Minister of Finance out of the Consolidated Revenue Fund and the transactions are administered by the Corporation on behalf of the Government of Canada.

Loan transactions with longer repayment terms and/or low or zero interest rates are recorded in part as expenses when the economic value is reduced due to such concessionary terms.

Tables 11.4 and 11.5 (Section 11 of this volume) present additional information on contractual obligations and guarantees that are disclosed in the notes to the audited financial statements in Section 2 of this volume.

The following table presents the balances and transactions for loans made to national governments, together with their terms and conditions of repayments.

	Payments and other charges		Receipts and other credits		March 31/2011	
	April 1/2010	Payments or other charges ⁽¹⁾	Revaluation	Receipts or other credits ⁽²⁾		Revaluation
	\$	\$	\$	\$	\$	
NON-BUDGETARY LOANS⁽³⁾—						
(a) 6 to 10 year term, 0 percent interest per annum, with final repayments in in December 2011:						
Congo.....	1,319,010	616,513		108,174	1,827,349	
(b) 6 to 10 year term, interest based on London Interbank Offered Rate (LIBOR), plus a range of rates from 1.2 percent to 2.1 percent per annum, with final repayments in December 2010:						
Cameroon	827,965			37,379	790,586	
(c) 11 to 15 year term, 7.75 percent to 8.26 percent interest per annum, with final repayments in March 2007:						
Argentina.....	27,022,896			1,197,388	25,825,508	
(d) 11 to 15 year term, interest based on LIBOR, plus a range of rates from 0.5 percent to 1.0 percent per annum, with final repayments between December 2019 and June 2020:						
Kenya.....	879,832		8,537	41,085	830,210	
(e) 16 to 20 year term, interest based on LIBOR, plus a range of rates from 0.5 percent to 0.63 percent per annum, with final repayments between October 2018 and June 2021:						
Indonesia	559,638		28,433	23,808	507,397	
Venezuela	56,206,004		8,063,143	2,099,862	46,042,999	
	56,765,642		8,091,576	2,123,670	46,550,396	
(f) 21 to 25 year term, 9.0 percent to 10.0 percent interest per annum, with final repayments in September 2000:						
Sudan.....	3,922,255			425,809	3,496,446	
(g) 21 to 25 year term, interest based on LIBOR, plus 0.55 percent per annum, with final repayments in November 2024:						
Pakistan	6,338,141		150,102	278,632	5,909,407	
Insurance claims paid during the year:						
Haiti	373,129				373,129	
Russia.....	12,394,624			288,690	12,105,934	
	12,767,753			288,690	12,479,063	
Total—Non-budgetary loans	109,843,494	616,513	8,250,215	4,500,827	97,708,965	
BUDGETARY LOANS⁽³⁾—						
(a) 21 to 25 year term, 0 percent to 3.5 percent interest per annum, with final repayments between March 2011 and November 2015:						
Indonesia	15,429,271		2,909,505	558,316	11,961,450	
Thailand.....	827,064		820,794	6,270		
	16,256,335		3,730,299	564,586	11,961,450	
(b) 26 to 30 year term, 3.0 percent interest per annum, with final repayments between December 2016 and April 2018:						
Algeria.....	4,414,000		568,000		3,846,000	

	Payments and other charges		Receipts and other credits		March 31/2011
	April 1/2010	Payments or other charges ⁽¹⁾	Revaluation	Receipts or other credits ⁽²⁾	Revaluation
	\$	\$	\$	\$	\$
(c) 31 to 55 year term, 0 percent to 10.29 percent interest per annum, with final repayments between September 2029 and February 2045:					
Cameroon	11,868,991			535,834	11,333,157
China	435,037,901	68,535		16,698,807	399,412,980
Egypt	8,980,868			325,692	8,548,626
Gabon	7,685,464			256,969	7,097,892
India	43,717,555			1,300,784	40,500,050
Jamaica	5,296,246			186,254	4,879,699
Morocco	74,797,115			2,611,207	68,931,292
Turkey	90,028,207			2,780,191	83,318,777
	677,412,347	68,535		24,159,904	624,022,473
(d) 31 to 55 year term, comprised of several loans with fixed or variable interest rates currently ranging from 0 percent to 2.21 percent per annum, with final repayments between December 2018 and December 2033:					
Kenya	5,120,769			221,538	4,679,629
Total—Budgetary loans	703,203,451	68,535		28,679,741	644,509,552
Subtotal	813,046,945	685,048		36,929,956	742,218,517
Less: portion expensed due to concessionary terms	615,519,783	25,293,921			590,225,862
Total	197,527,162	25,978,969		36,929,956	151,992,655

Note: Final repayment dates may change if loan amounts are rescheduled or restructured.

(1) Payments or other charges may include transactions such as loans, adjustments, etc.

(2) Receipts or other credits may include transactions such as repayments, forgiveness, etc.

(3) Prior to April 1, 1987, these loans were authorized by miscellaneous non-budgetary authorities. Subsequently, they were authorized by miscellaneous budgetary authorities.

Developing countries—International development assistance

Interest-free or low interest bearing loans have been made through the Canadian International Development Agency to developing countries for international development assistance. Loans are recorded in part as expenses when the economic value of the loans is reduced due to their concessionary terms. No new loans have been issued since April 1, 1986.

The following table presents the balances and transactions for the loans made to developing countries, together with their terms and conditions of repayments.

All loans have been made in Canadian dollars and are therefore not subject to revaluations for foreign exchange fluctuations.

Similar assistance has been provided to developing countries by way of subscriptions and advances to the International Development Association, advances to the Global Environment Facility, and loans to other international financial institutions. These are reported later in this section under the heading “International Organizations”.

In 2006-2007, the Government of Canada, as represented by the Canadian International Development Agency, entered into an agreement with the Government of Pakistan to forgive its outstanding \$447,507,534 loan pursuant to Foreign Affairs and International Trade Vote 32c, *Appropriation Act No. 5, 2009-2010*. In order to expire its debt obligation, the Government of Pakistan will be required to make education sector investments that are equivalent to the current present value of its debt. According to the agreement, Pakistan's debt is to be written down proportionally by the Canadian International Development Agency as the investments are made in 2010-2011. The Government of Pakistan has invested in its education sector program and those investments permitted the Canadian International Development Agency to grant the Government of Pakistan a debt forgiveness equivalent to \$48,790,835. Since 2009-2010, the Government of Pakistan's debt has been reduced by the total amount of \$64,938,534.

	April 1/2010	Payments and other charges	Receipts and other credits ⁽¹⁾	March 31/2011
	\$	\$	\$	\$
(a) 30 year term, 7 year grace period, 3.0 percent interest per annum, with final repayment in March 2005:				
Cuba	9,547,012			9,547,012
(b) 35 year term, 4 year grace period, 5.0 percent interest per annum, semi-annual interest repayments with first principal repayment due January 2017 and final repayment in July 2026:				
Egypt	44,995,933			44,995,933
(c) 50 year term, 10 year grace period, non-interest bearing, with final repayments between March 2015 and September 2035:				
Algeria	5,747,542		427,721	5,319,821
Argentina	130,666		18,666	112,000
Bolivia	508,741		42,395	466,346
Brazil	188,221		20,912	167,309
Chile	735,464		98,062	637,402
Colombia	210,463		26,307	184,156
Dominican Republic	3,178,330		236,045	2,942,285
Ecuador	3,542,273		304,919	3,237,354
Guatemala	1,681,250		100,000	1,581,250
Indonesia	162,947,476		9,222,221	153,725,255
Malaysia	1,356,883		62,935	1,293,948
Malta	349,980		25,000	324,980
Mexico	19,399		2,771	16,628
Morocco	6,036,393		586,001	5,450,392
Myanmar (Burma)	8,306,202			8,306,202
Pakistan	431,359,835		48,790,835	382,569,000
Paraguay	129,975		19,996	109,979
Peru	29,828		3,728	26,100
Philippines	1,451,950		97,160	1,354,790
Sri Lanka	75,498,889		4,325,400	71,173,489
Thailand	16,245,432		847,121	15,398,311
Tunisia	45,288,614		3,295,729	41,992,885
	764,943,806		68,553,924	696,389,882
(d) 50 year term, 13 year grace period, non-interest bearing, with the final repayment in March 2023:				
Algeria	16,186,188		1,245,092	14,941,096
Subtotal	835,672,939		69,799,016	765,873,923
Less: portion expensed due to concessional terms	531,531,230	46,754,774		484,776,456
Total	304,141,709	46,754,774	69,799,016	281,097,467

Note: Grace period refers to interval from date of issuance of the loan to first repayment of loan principal.

(1) Receipts and other credits may include transactions such as repayments, forgiveness, etc.

North Atlantic Treaty Organization—Damage claims recoverable

Article VIII of the NATO Status of Forces Agreement signed April 4, 1949, as amended, deals with claims for damages to third parties arising from accidents in which a member of a visiting force is involved. This account is charged with the amount recoverable from other states, for claims for damages which took place in Canada, and is credited with recoveries.

The advances are non-interest bearing and have no specific repayment terms.

International Organizations

This group records Canada's subscriptions to the share capital of international banks. It also includes loans and advances to associations and other international organizations.

Canada's subscriptions to the share capital of a number of international banks are composed of both paid-in and callable capital. Subscriptions to international organizations do not provide a return on investment but are repayable on termination of the organization or withdrawal from it.

Paid-in capital subscriptions are made through a combination of cash payments and the issuance of non-interest bearing, non-negotiable notes payable to the organization. Although payable on demand, these notes are typically encashed according to terms of agreements reached between the organization and participating countries. Canada's subscriptions to the paid-in capital of these organizations are reported in Table 9.13.

Callable share capital is composed of resources that are not paid to the banks but act as a guarantee to allow them to borrow on international capital markets to finance their lending program. Callable share capital, which has never been drawn on by the banks, would only be utilized in extreme circumstances to repay loans, should a bank's reserves not be sufficient. It represents a contingent liability of the Government, and is listed with other contingent liabilities related to international organizations in Table 11.6 (Section 11 of this volume).

Most loans and advances to international organizations are made to banks and associations that use these funds to make loans to developing countries at significant concessionary terms. Loans made on a long-term, low-interest or interest-free basis, and investments in organizations that make similar loans, are recorded in full or in part as expenses when the economic value is reduced due to their concessionary terms.

Table 9.13 presents a summary of the balances and transactions for share capital, loans and advances to international organizations. The revaluation amount represents the conversion of foreign currency balances to the year-end closing rates of exchange. Balances denominated in United States dollars were converted to Canadian dollars at year-end exchange rate of (\$1 US/\$0.9696 Cdn).

Tables 11.4 and 11.6 (Section 11 of this volume) present additional information on contractual obligations and contingent liabilities for international organizations that are disclosed in the notes to the audited financial statements in Section 2 of this volume.

The notes payable outstanding at year end of \$413,184,396 (\$418,098,181 in 2010) are reported in Table 5.3 (Section 5 of this volume).

TABLE 9.13
INTERNATIONAL ORGANIZATIONS

	Payments and other charges		Receipts and other credits		March 31/2011
	Participation or other charges	Revaluation	Reimbursements or other credits		
			Revaluation		
	April 1/2010				
	\$	\$	\$	\$	\$
Capital subscriptions ⁽¹⁾ —					
Finance—					
European Bank for Reconstruction and Development	219,613,591			9,988,332	209,625,259
International Bank for Reconstruction and Development (World Bank)	341,088,258			14,767,090	326,321,168
International Finance Corporation	82,627,204			3,758,000	78,869,204
Multilateral Investment Guarantee Agency	10,901,820			495,830	10,405,990
	634,230,873			29,009,252	625,221,621
Foreign Affairs and International Trade—					
Canadian International Development Agency—					
African Development Bank	108,977,038			2,084,777	106,892,261
Asian Development Bank	161,241,683	35,496,210		5,902,721	190,835,172
Caribbean Development Bank	20,031,610			627,175	19,404,435
Inter-American Development Bank	182,983,885			8,171,436	174,812,449
	473,234,216	35,496,210		16,786,109	491,944,317
	1,127,465,089	35,496,210		45,795,361	1,117,165,938

TABLE 9.13

INTERNATIONAL ORGANIZATIONS—*Concluded*

	Payments and other charges			Receipts and other credits		March 31/2011
	April 1/2010	Participation or other charges	Revaluation	Reimbursements or other credits	Revaluation	
	\$	\$	\$	\$	\$	\$
Loans and advances—						
Finance—						
Global Environment Facility ⁽²⁾	10,000,000					10,000,000
International Development Association ⁽²⁾	8,580,218,061	384,280,000				8,964,498,061
International Finance Corporation—Financial Mechanism for Climate Change Facility		268,576,800				268,576,800
International Finance Corporation—Global Agriculture and Food Security Program	48,000,000					48,000,000
International Finance Corporation—Global Trade Liquidity Program	203,160,000				9,240,000	193,920,000
International Monetary Fund—Poverty Reduction and Growth Trust ⁽¹⁾	181,965,051	43,782,930	14,219	81,620,571		144,141,629
	9,023,343,112	696,639,730	14,219	81,620,571	9,240,000	9,629,136,490
Foreign Affairs and International Trade—						
International organizations and associations ⁽¹⁾ —						
Berne Union of the World Intellectual Property Organization	39,192					39,192
Customs Co-operation Council	9,662					9,662
Food and Agriculture Organization	1,051,200					1,051,200
General Agreement on Tariffs and Trade	48,806					48,806
International Atomic Energy Agency	447,110					447,110
International Civil Aviation Organization	200,429					200,429
International Maritime Organization	2,202					2,202
Paris Union of the World Intellectual Property Organization	100,989					100,989
United Nations Educational, Scientific and Cultural Organization	872,987					872,987
United Nations organizations	3,632,480					3,632,480
World Health Organization	181,122					181,122
	6,586,179					6,586,179
Canadian International Development Agency—						
International financial institutions ⁽²⁾ —						
African Development Bank	1,343,896			125,001		1,218,895
African Development Fund	2,116,190,408	100,800,000			3,464,997	2,213,525,411
Andean Development Corporation	1,687,500			125,000		1,562,500
Asian Development Bank—Special	27,027,000					27,027,000
Asian Development Fund	2,019,744,385	47,690,124				2,067,434,509
Caribbean Development Bank—						
Agricultural Development Fund	2,000,000					2,000,000
Caribbean Development Bank—						
Commonwealth Caribbean Regional	4,063,200				184,800	3,878,400
Caribbean Development Bank—Special	231,968,665	17,585,000			579,810	248,973,855
Central American Bank for Economic Integration	573,780			76,500		497,280
Global Environment Facility Trust Fund	505,319,561	56,750,439				562,070,000
Inter-American Development Bank—						
Fund for Special Operations	338,739,930	864,363			8,347,331	331,256,962
International Bank for Reconstruction and Development	20,316,000				924,000	19,392,000
International Fund for Agriculture Development	279,383,396	12,500,000				291,883,396
International Monetary Fund	11,142,749				506,787	10,635,962
Montreal Protocol Multilateral Fund	80,776,643	3,834,018			1,232,821	83,377,840
Multilateral Investment Fund	39,806,839	6,316,666				46,123,505
	5,680,083,952	246,340,610		326,501	15,240,546	5,910,857,515
	14,710,013,243	942,980,340	14,219	81,947,072	24,480,546	15,546,580,184
Subtotal	15,837,478,332	978,476,550	14,219	81,947,072	70,275,907	16,663,746,122
Less: portion expended due to concessionary terms	2,252,274	166,492				2,085,782
Total	15,835,226,058	978,643,042	14,219	81,947,072	70,275,907	16,661,660,340

(1) Loans and investments made prior to April 1, 1986 which were authorized by non-budgetary authorities.

(2) Loans and investments made since April 1, 1986 which were authorized by budgetary authorities.

European Bank for Reconstruction and Development

This account records Canada's subscriptions to the capital of the European Bank for Reconstruction and Development (EBRD), as authorized by the *European Bank for Reconstruction and Development Agreement Act*, and various appropriation acts.

At year end, Canada has subscribed to 71,435 shares of the EBRD's authorized capital valued at 714,350,000 EUR. Included in this amount are 3,435 shares with a value of 34,350,000 EUR that were transferred to Canada during the year from EBRD reserves.

Only 212,850,000 EUR or about 30 percent of Canada's share subscription is considered "paid-in". The balance is callable meaning the institution can request the resources in the unlikely event that it requires them to meet its financial obligations to bondholders. Payments for the share subscription are authorized by the Act. Each payment to the EBRD is comprised of cash and a promissory note.

Canada's contingent liability for the callable portion of its shares was 501,500,000 EUR.

Up to and including March 31, 2011, Canada's total cash contributions into the "paid-in" capital of the EBRD total \$216,197,668 US.

International Bank for Reconstruction and Development (World Bank)

This account records Canada's subscriptions to the capital of the International Bank for Reconstruction and Development, as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts.

As at March 31, 2011, Canada has subscribed to 44,795 shares. The total value of these shares is \$5,403,844,825 US, of which \$319,633,987 US plus \$16,404,055 Cdn has been paid-in. The remaining portion is callable.

The callable portion is subject to call by the Bank under certain circumstances. Canada's contingent liability for the callable portion of its shares is \$5,069 million US.

International Finance Corporation

This account records Canada's subscriptions to the capital of the International Finance Corporation, which is part of the World Bank Group, as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts.

As at March 31, 2011, Canada has subscribed to 81,342 shares. These shares have a total value of \$81,342,000 US, all of which has been paid-in.

Multilateral Investment Guarantee Agency

This account records Canada's subscriptions to the capital of the Multilateral Investment Guarantee Agency, as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts.

As at March 31, 2011, Canada has subscribed to 5,225 shares. The total value of these shares is \$56,534,500 US, of which \$10,732,250 US is paid-in and the remaining portion is callable.

The callable portion is subject to call by the Agency under certain circumstances. Canada's contingent liability for the callable portion of its shares is \$45,802,250 US.

African Development Bank

This account records Canada's subscriptions to the capital of the African Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts.

At year end, authority had been granted for subscriptions of 18,016 paid-in shares and 390,952 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed.

As at March 31, 2011, Canada's participation to the paid-in capital is \$106,892,261 Cdn for 8,175 paid-in shares and of these paid-in shares, 2,100 were issued in US dollars.

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of \$984,917,646 Cdn and \$5,012,276,702 US for a total value of \$5,844,821,136 Cdn.

Asian Development Bank

This account records Canada's subscriptions to the capital of the Asian Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts.

At year end, authority had been granted for subscriptions of 27,768 paid-in shares and 527,490 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed.

As at March 31, 2011, Canada's participation to the paid-in capital is \$190,835,172 Cdn for 15,922 paid-in shares. Of these paid-in shares, 13,552 were issued in US dollars.

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of \$5,820,156,210 US and \$596,976,219 Cdn for a total value of \$6,240,199,681 Cdn.

Caribbean Development Bank

This account records Canada's subscriptions to the capital of the Caribbean Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts.

At year end, authority had been granted for subscriptions of 5,710 paid-in shares and 20,294 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed.

As at March 31, 2011, Canada's participation to the paid-in capital is \$19,404,435 Cdn for 2,278 paid-in shares. These shares were issued in US dollars.

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of \$122,408,132 US for a total value of \$118,686,924 Cdn.

Inter-American Development Bank

This account records Canada's subscriptions to the capital of the Inter-American Development Bank, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts.

At year end, authority had been granted for subscriptions of 14,397 paid-in shares and 655,377 callable shares. Paid-in shares are purchased using cash and notes payable that are later encashed.

As at March 31, 2011, Canada's participation to the paid-in capital is \$174,812,449 Cdn for 14,397 paid-in shares. These shares were issued in US dollars.

The callable shares are subject to call by the Bank under certain circumstances. Canada's contingent liability for callable shares has a current value of \$7,866,208,680 US for a total value of \$7,627,075,936 Cdn.

Global Environment Facility

This account records the funding of a facility for environmental funding in developing countries in the areas of ozone, climate change biodiversity and international waters as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts. Advances to the Global Environment Facility (GEF) are made in non-negotiable, non-interest bearing demand notes that are later encashed.

As at March 31, 2011, advances to the GEF amounted to \$10,000,000 Cdn.

International Development Association

This account records Canada's contributions and subscriptions to the International Development Association (IDA), as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts (including Finance Vote L10, *Appropriation Act No. 2, 2010-2011*). The contributions and subscriptions to the Association, which is part of the World Bank Group, are used to lend funds to the poorest developing countries for development purposes, on highly favourable terms (no interest, with a 35 to 40 year maturity and 10 years of grace). Contributions and subscriptions to IDA are made in non-negotiable, non-interest bearing demand notes that are later encashed.

During the year, transactions included participation through the issuance of notes payable.

As at March 31, 2011, Canada's total participation in IDA amounted to \$8,964,498,061 Cdn.

International Finance Corporation—Financial Mechanisms for Climate Change Facility

This account records Canada's financial support of the International Finance Corporation's (IFC)—Financial Mechanisms for Climate Change (FMCC) facility as authorized by the *Bretton Woods and related Agreements Act* and various appropriation acts (including Finance Vote L12b, *Appropriation Act No. 4, 2010-2011*). The FMCC supports private sector engagement in climate change mitigation and adaptation activities through the provision of concessional financing arrangements.

As at March 31, 2011, advances to the IFC-FMCC amounted to \$268,576,800 Cdn. Amounts are recovered through the FMCC trust mechanism based on the terms and conditions of project funding which is administered by the IFC in accordance with the administration agreement signed between the IFC and the Government of Canada.

International Finance Corporation—Global Agriculture and Food Security Program

This account records Canada's financial assistance to the International Finance Corporation (IFC) for participation in the G8 Food Security Initiative (FSI) as authorized by the *Bretton Woods and related Agreements Act* and various appropriation acts.

As at March 31, 2011, advances to the IFC-FSI amounted to \$48,000,000 Cdn.

International Finance Corporation—Global Trade Liquidity Program

This account records Canada's financial assistance to the International Finance Corporation (IFC) for participation in the Global Trade Liquidity Program (GTLP) as authorized by the *Bretton Woods and related Agreements Act* and various appropriation acts.

As at March 31, 2011, advances to the IFC-GTLP amounted to \$200,000,000 US.

International Monetary Fund—Poverty Reduction and Growth Trust

This account records the loan to the International Monetary Fund's Poverty Reduction and Growth Trust (formerly the Poverty Reduction and Growth Facility) in order to provide assistance to qualifying low-income countries as authorized by the *Bretton Woods and Related Agreements Act*, and various appropriation acts.

The total loan authority pursuant to the *Bretton Woods and Related Agreements Act* was set at \$550 million or such greater amount as may be fixed by the Governor in Council. The Governor in Council subsequently increased the limit to SDR 1.2 billion.

As at March 31, 2011, Canada has lent a total of 728,520,000 SDR to the Poverty Reduction and Growth Trust. Of this amount, 634,757,150 SDR has been repaid.

The outstanding balance of 93,762,850 SDR was translated into Canadian dollars at the year-end closing rate of exchange (1 SDR /\$1.5373 Cdn). During the year, transactions included repayments and an exchange valuation adjustment.

Separately, Canada has also made budgetary contributions towards an interest subsidy amounting to 215,157,946 SDR, which do not appear in Table 9.13.

International organizations and associations

These items represent the historical value of payments made by the Canadian Government to working capital funds maintained by international organizations of which Canada is a member. Participation in the financing of these working capital funds, on the basis of the scale of assessments, is prescribed by financial regulations for membership in the organizations. Payments into the funds are not subject to interest or repayment schedules, but are recorded by the organizations as credits from member states. Payments by Canada were authorized by appropriation acts.

International financial institutions

This account records loans and advances for assistance to international financial institutions, as authorized by the *International Development (Financial Institutions) Assistance Act*, and various appropriation acts (including Foreign Affairs and International Trade Votes L30, L30b and L32b, *Appropriation Acts No. 2 and No. 4, 2010-2011*).

In certain cases, loans and advances are made using notes payable that are later encashed. During the year, transactions included loans and advances made in cash and through note issuances, encashments of notes issued in previous years and revaluations for foreign currency fluctuations.

Provincial and Territorial Governments

This category records loans to provinces and territories made under relief acts and other legislation.

Loans made on a long-term, low-interest or interest-free basis are recorded in part as expenses when the economic value of these loans is reduced due to their concessionary terms.

Table 9.14 presents a summary of the balances and transactions for the various types of loans and advances that have been made to provincial and territorial governments.

TABLE 9.14
PROVINCIAL AND TERRITORIAL GOVERNMENTS

	April 1/2010	Payments and other charges	Receipts and other credits	March 31/2011
	\$	\$	\$	\$
NEWFOUNDLAND AND LABRADOR—				
Finance—				
Federal-provincial fiscal arrange- ments	384,806,468		18,936,408	365,870,060
Municipal Development and Loan Board	315,626			315,626
Winter capital projects fund	2,836,758			2,836,758
Total Newfoundland and Labrador	387,958,852		18,936,408	369,022,444
NOVA SCOTIA—				
Finance—				
Federal-provincial fiscal arrange- ments	199,918,704		33,319,824	166,598,880
Total Nova Scotia	199,918,704		33,319,824	166,598,880
PRINCE EDWARD ISLAND—				
Finance—				
Federal-provincial fiscal arrange- ments	22,792,832		3,798,792	18,994,040
Winter capital projects fund	63,079			63,079
Total Prince Edward Island	22,855,911		3,798,792	19,057,119
NEW BRUNSWICK—				
Finance—				
Federal-provincial fiscal arrange- ments	124,993,136		20,832,216	104,160,920
Industry—				
Atlantic Provinces Power Development Act	244,344	21,461	265,805	
Total New Brunswick	125,237,480	21,461	21,098,021	104,160,920
QUEBEC—				
Finance—				
Federal-provincial fiscal arrange- ments	1,340,311,168	169,853,250	237,734,208	1,272,430,210
Total Quebec	1,340,311,168	169,853,250	237,734,208	1,272,430,210
ONTARIO—				
Finance—				
Mutual fund capital gain refund over- payments	531,983,046		132,995,761	398,987,285
Total Ontario	531,983,046		132,995,761	398,987,285

TABLE 9.14

PROVINCIAL AND TERRITORIAL GOVERNMENTS—*Concluded*

	April 1/2010	Payments and other charges	Receipts and other credits	March 31/2011
	\$	\$	\$	\$
MANITOBA—				
Finance—				
Federal-provincial fiscal arrange- ments	28,185,016		4,697,496	23,487,520
Mutual fund capital gain refund over- payments	36,382,088		9,095,522	27,286,566
Total Manitoba	64,567,104		13,793,018	50,774,086
SASKATCHEWAN—				
Finance—				
Federal-provincial fiscal arrange- ments	274,850,976		23,660,208	251,190,768
Total Saskatchewan	274,850,976		23,660,208	251,190,768
ALBERTA—				
Finance—				
Federal-provincial fiscal arrange- ments	13,783,784		2,297,304	11,486,480
Total Alberta	13,783,784		2,297,304	11,486,480
BRITISH COLUMBIA—				
Finance—				
Federal-provincial fiscal arrange- ments	360,582,584		60,097,104	300,485,480
Total British Columbia	360,582,584		60,097,104	300,485,480
Subtotal	3,322,049,609	169,874,711	547,730,648	2,944,193,672
Less: portion expensed due to concessionary terms	385,350,375	120,850,513		264,499,862
Total	2,936,699,234	290,725,224	547,730,648	2,679,693,810

Federal-provincial fiscal arrangements

These amounts represent net overpayments in respect of provincial equalization entitlements under the *Constitution Acts 1867 to 1982*, the *Federal-Provincial Fiscal Arrangements Act*, and other statutory authority. The underpayments are non-interest bearing and are paid in subsequent years.

Municipal Development and Loan Board

Loans have been made, to provinces and municipalities, to augment or accelerate municipal capital works programs.

The loans bear interest at rates from 5.25 percent to 5.375 percent per annum, and are repayable in annual or semi-annual instalments over 15 to 50 years, with final instalments due between April 1, 2011 and March 1, 2012.

Winter capital projects fund

Loans have been made, to provinces, provincial agencies and municipalities, to assist in the creation of employment.

The loans bear interest at rates from 7.4 percent to 9.5 percent per annum, and are repayable either in annual instalments over 5 to 20 years, or at maturity.

Atlantic Provinces Power Development Act

Loans have been made to the Atlantic provinces, to assist in the generation of electrical energy by steam driven generators in the provinces, and in the control and transmission of electric energy.

The loans beared interest at rates from 4.5 percent to 8.5 percent per annum, and were repayable in annual instalments, with final instalment received March 31, 2011.

During the year, the account was closed.

Mutual fund capital gain refund overpayments

These amounts represent overpayments made to provinces under tax collection agreements for tax years 1997 to 1999 stemming from the misclassification of mutual fund trust capital gains refunds. Recoveries are non-interest bearing and will take place over a 10-year period which started in 2004-2005.

Other Loans, Investments and Advances

This group records loans, investments and advances not classified elsewhere.

Table 9.15 presents a summary of the balances and transactions for the various types of other loans, investments and advances.

TABLE 9.15

OTHER LOANS, INVESTMENTS AND ADVANCES

	April 1/2010	Payments and other charges	Receipts and other credits	March 31/2011
	\$	\$	\$	\$
Unconditionally repayable contributions—				
Agriculture and Agri-Food		35,450,181		35,450,181
Atlantic Canada Opportunities Agency	327,069,982	58,329,326	45,293,376	340,105,932
Economic Development Agency of Canada for the Regions of Quebec	283,324,121	110,069,259	40,742,100	352,651,280
Federal Economic Development Agency for Southern Ontario	14,455,571 ⁽¹⁾	66,832,076	23,431	81,264,216
Indian Affairs and Northern Development	1,007,500			1,007,500
Industry	393,353,577	84,726,794	7,995,820	470,084,551
Western Economic Diversification	33,527,134	15,041,325	11,506,822	37,061,637
Subtotal	1,052,737,885	370,448,961	105,561,549	1,317,625,297
Less: portion expensed due to concessionary terms	32,736,681	18,364,984	154,296,562	168,668,259
Total—Unconditionally repayable contributions	1,020,001,204	388,813,945	259,858,111	1,148,957,038
Loans and accountable advances—				
Foreign Affairs and International Trade—				
Missions abroad	26,408,724	215,777,541	203,255,060	38,931,205
Personnel posted abroad	20,536,484	14,630,546	13,363,114	21,803,916
	46,945,208	230,408,087	216,618,174	60,735,121
National Defence—				
Imprest accounts, standing advances and authorized loans	44,920,134	738,043,588	741,813,034	41,150,688
Other departments—				
Miscellaneous accountable advances	16,294,100 ⁽²⁾	4,411,975	56,632	20,649,443
Miscellaneous accountable imprest funds and standing advances	16,554,689 ⁽²⁾		471,513	16,083,176
	32,848,789	4,411,975	528,145	36,732,619
Total—Loans and accountable advances	124,714,131	972,863,650	958,959,353	138,618,428
Other—				
Agriculture and Agri-Food—				
Construction of multi-purpose exhibition buildings	52,323		16,730	35,593
Hog Industry Loan Loss Reserve Program		246,409,109	2,608,622	243,800,487
National Marketing Programs	144,518,440	11,010,378		155,528,818
	144,570,763	257,419,487	2,625,352	399,364,898
Citizenship and Immigration—				
Immigration loans	37,988,478	11,636,425	10,538,798	39,086,105
Finance—				
Canadian Commercial Bank	42,252,429		50,136	42,202,293
Financial Consumer Agency of Canada— Advances		7,000,000	7,000,000	
	42,252,429	7,000,000	7,050,136	42,202,293
Fisheries and Oceans—				
Canadian producers of frozen groundfish	128,315			128,315
Haddock fishermen	1,343,337			1,343,337
	1,471,652			1,471,652
Foreign Affairs and International Trade—				
Support and development of trade (loans administered by Export Development Canada)	6,278,941,333	20,551,429	1,539,195,658	4,760,297,104
Human Resources and Skills Development—				
Canada Student Loans Program	12,956,047,442	2,649,955,502	1,640,833,280	13,965,169,664
Provincial workers' compensation boards	13,110,001		50,000	13,060,001
	12,969,157,443	2,649,955,502	1,640,883,280	13,978,229,665

TABLE 9.15

OTHER LOANS, INVESTMENTS AND ADVANCES—*Concluded*

	April 1/2010	Payments and other charges	Receipts and other credits	March 31/2011
	\$	\$	\$	\$
Indian Affairs and Northern Development—				
Aboriginal Business Loan				
Insurance Program	7,191,713		7,191,713	
Council of Yukon First Nations—Elders	6,702,320		592,610	6,109,710
Farm Credit Canada Guarantee				
Loans Program	123,646		19,951	103,695
First Nations in British Columbia	395,879,282	25,235,812	314,692	420,800,402
Indian Economic Development Fund	46,427			46,427
Indian Economic Development Guarantee				
Loans Program	3,164,677		27,622	3,137,055
Inuit Loan Fund	78,020		5,657	72,363
Native Claimants	447,628,910	36,805,964	38,522,057	445,912,817
On Reserve Housing Guarantee				
Loans Program	10,277,655	1,746,180	197,162	11,826,673
Stoney Band Perpetual Loan	389,615			389,615
	871,482,265	63,787,956	46,871,464	888,398,757
Industry—				
Company stock option				
Manufacturing, processing and service industries in				
Canada	110,000,000			110,000,000
Other Business loans	130,569,613	80,030,463	113,079,441	97,520,635
National Research Council of Canada—				
H.L. Holmes Fund	4,514,973	115,660		4,630,633
	245,084,586	80,146,123	113,079,441	212,151,268
Natural Resources—				
Nordion International Inc.	62,000,000		4,000,000	58,000,000
Public Safety and Emergency Preparedness—				
Correctional Service of Canada—				
Parolees	3,000	2,303	1,360	3,943
Public Works and Government Services—				
Seized Property Working Capital Account	18,742,154	45,012,377	55,385,924	8,368,607
Transport—				
Greater Victoria Harbour Authority		2,322,149		2,322,149
Saint John Harbour Bridge Authority	22,646,108			22,646,108
St. Lawrence Seaway Management Corporation	77,474			77,474
	22,723,582	2,322,149		25,045,731
Treasury Board—				
Joint Learning Program	1,054,177	2,497,029	2,987,418	563,788
Veterans Affairs—				
Commonwealth War Graves Commission	46,242	426 ⁽¹⁾		46,668
Veterans' Land Act Fund—				
Advances	10,364		3,704	6,660
	56,606	426	3,704	53,328
Other departments—				
Miscellaneous	417,489	63,793	7,299	473,983
Subtotal—Other	20,695,945,957	3,140,394,999	3,422,629,834	20,413,711,122
Less: portion expensed due to concessionary				
terms and other discounts	207,105,072	13,406,279	753,745	194,452,538
	20,488,840,885	3,153,801,278	3,423,383,579	20,219,258,584
Add: consolidation adjustment ⁽⁴⁾	3,693,061,000		328,703,000	3,364,358,000
Total—Other	24,181,901,885	3,153,801,278	3,752,086,579	23,583,616,584
Total	25,326,617,220	4,515,478,873	4,970,904,043	24,871,192,050

⁽¹⁾ Amount previously reported under the Department of Industry.⁽²⁾ Opening balance has been adjusted to conform to the current year's presentation.⁽³⁾ This amount represents a revaluation adjustment.⁽⁴⁾ Additional information on consolidated Crown corporations and other entities is also provided in Section 4 of this volume.

Unconditionally repayable contributions

Unconditionally repayable contributions are, in substance loans, and are generally made to businesses pursuant to various Acts of Parliament, with various amounts outstanding.

These loans are aimed at stimulating economic development or for assistance. They bear various interest rates, some of which have concessional terms, and are repayable at various due dates with final instalments due within up to 10 years of initial disbursement.

Loans made on a long-term, low-interest or interest-free basis are recorded in part as expenses when the economic value of the loans is reduced due to their concessionary terms.

Missions abroad

Non-interest bearing advances have been made for interim financing of expenses at missions abroad, pending distribution to appropriations of Foreign Affairs and International Trade and other departments and agencies.

The total amount authorized to be outstanding at any time is \$50,000,000.

Personnel posted abroad

A working capital advance account was established to finance loans and advances to employees posted abroad, including employees of other Government departments and agencies, as well as medical advances to locally-engaged staff.

The total amount authorized to be outstanding at any time is \$38,200,000, as last amended by Foreign Affairs and International Trade Vote L12c, *Appropriation Act No. 5, 2009-2010*.

The closing balance consists of loans to employees, \$17,477,566; advances for medical expenses, \$1,467,099; advances for workmen's compensation, \$25,190; security and other deposits under Foreign Service Directives, \$915,268 and, school and club debentures, \$1,918,793.

The loans to employees bear interest at rates from 0.75 percent to 5.0 percent per annum, and are repayable within 4 years, with final instalments between April 1, 2011 and March 1, 2015.

Imprest accounts, standing advances and authorized loans

This account was established for the purpose of financing: (a) public funds imprest and public funds advance accounts; (b) standing advances; (c) authorized loans and advances to employees posted abroad; and, (d) authorized recoverable advances to establish military messes and canteens.

The total amount authorized to be outstanding at any time is \$120,000,000, as last amended by National Defence Vote L11b, *Appropriation Act No. 4, 2001-2002*.

Miscellaneous accountable advances

The closing balance reflects amounts outstanding in the hands of departments, agencies and individuals, at year end, to be expended in the following year.

Miscellaneous accountable imprest funds and standing advances

This account is operated to provide imprest funds, accountable advances and recoverable advances to departments and agencies.

The total amount authorized to be outstanding at any time is \$22,000,000.

Construction of multi-purpose exhibition buildings

The remaining loan has been made to finance the construction of a multi-purpose exhibition building.

Hog Industry Loan Loss Reserve Program

Loans made by financial institutions under the Hog Industry Loan Loss Reserve Program are partially guaranteed by the Crown. Where the producers have defaulted and the lenders have carried out regular collection activities, the Crown becomes subrogated to the lender's rights against the producer in default, to the extent of an amount equal to the withdrawal from the Reserve Fund.

National Marketing Programs

Loans made by financial institutions under the *Canadian Agricultural Loans Act* and advances made by producer organizations under the *Agricultural Marketing Programs Act* are guaranteed by the Crown. Where the guarantee is honoured, the Crown becomes subrogated to the financial institution's or producer organization's rights to outstanding principal, interest and costs.

Immigration loans

Section 88 of the *Immigration and Refugee Protection Act* authorizes the making of loans for the purpose of the Act.

The total amount authorized to be outstanding at any time is \$110,000,000.

The terms and conditions of the loans, with their year-end balances, are as follows:

- (a) repayable by monthly instalments over 1 to 6 years, with a possible deferment of 2 years, bearing interest at rates from 1.75 percent to 10.733 percent per annum, with final instalments between April 1, 2011 and April 1, 2017, \$38,937,891; and,
- (b) repayable by monthly instalments over 1 to 6 years, with a possible deferment of 2 years, non-interest bearing, with final instalments past due, \$148,214.

Canadian Commercial Bank

Advances have been made to the Canadian Commercial Bank representing the Government's participation in the support group as authorized by the *Canadian Commercial Bank Financial Assistance Act*. These funds represent the Government's participation in the loan portfolio that was acquired from the Bank and the purchase of outstanding debentures from existing holders.

Financial Consumer Agency of Canada—Advances

Interest-bearing advances have been made to defray the cost of operation of the Agency pursuant to Section 13(1) of the *Financial Consumer Agency of Canada Act*.

During the year, the advances were repaid in full.

Canadian producers of frozen groundfish

Loans have been made to Canadian producers of frozen groundfish, canned and frozen crabmeat, and canned and frozen lobster meat, to assist in the financing of inventories.

The loans bore interest at the rate of 13 percent per annum, and were repayable in equal annual instalments over 7 years, with the final instalment in December 1987. These loans are deemed unrecoverable and parliamentary authority is required to write off the balance.

Haddock fishermen

Loans have been made to Nova Scotia haddock fishermen whose fishery was closed from February 1 to May 31, 1975, pursuant to an agreement under the International Agreement for the Northwest Atlantic Fisheries. The total loan authority is \$1,650,000.

The loans bore interest at the rate of 8 percent per annum, and were repayable in equal annual instalments over 4 years, with the final instalment in 1979. These loans are deemed unrecoverable and parliamentary authority is required to write off the balance.

Support and development of trade

Pursuant to section 23 of the *Export Development Act*, the Minister for International Trade, with the concurrence of the Minister of Finance, may authorize Export Development Canada ("the Corporation") to enter into certain transactions or class of transactions where the Minister is of the opinion it is in the national interest and where the Corporation has advised the Minister that it will not enter into such transactions without such authorization. Funding for such transactions is provided by the Minister of Finance out of the Consolidated Revenue Fund and the transactions are administered by the Corporation on behalf of the Government of Canada.

The *Budget Implementation Act, 2009*, amended the *Export Development Act* to expand the mandate of the Corporation for a two-year period to include the support and development of domestic trade, in addition to its traditional mandate related to export trade. In March 2011, the Government by way of Order-in-Council extended the period to March 12, 2012. During the year, no transactions were entered into in the support and development of domestic trade.

Loan transactions with longer repayment terms and/or low or zero interest rates are recorded in part as expenses when the economic value is reduced due to such concessionary terms.

Tables 11.4 and 11.5 (Section 11 of this volume) present additional information on contractual obligations and guarantees that are disclosed in the notes to the audited financial statements in Section 2 of this volume.

The following table presents the balances and transactions for loans made to non-sovereign entities, together with their terms and conditions of repayments.

		Payments and other charges		Receipts and other credits		
	April 1/2010	Payments or other charges ⁽¹⁾	Revaluation	Receipts or other credits ⁽²⁾	Revaluation	March 31/2011
	\$	\$	\$	\$	\$	\$
Export Trade						
(a) 1 to 5 year term, interest based on the higher of 3.0 percent or Canadian Dealer Offered Rate (CDOR), plus 9.75 percent interest per annum, with final repayments in May 2011:						
Canada	100,000,000			100,000,000		
(b) 6 to 10 year term, 8.28 percent to 10.28 percent interest per annum, with final repayments between February 2008 and April 2011:						
Antigua	16,813,671		123,283	8,845,489		8,091,465
(c) 11 to 15 year term, 8.5 percent to 10.5 percent interest per annum, with final repayments in February 1995:						
Brazil	3,358,238				151,610	3,206,628
(d) 11 to 15 year term, interest based on London Interbank Offered Rate (LIBOR), plus a range of rates from 6.5 percent to 11.0 percent per annum, with final repayments between January 2021 and January 2023:						
Cyprus	76,176,226				3,439,031	72,737,195
Norway	199,384,499				9,001,358	190,383,141
	275,560,725				12,440,389	263,120,336
(e) 11 to 15 year term, comprised of several loans with fixed or variable interest rates currently ranging from 2.44 percent to 4.18 percent per annum, with final repayments between May 2021 and November 2022:						
Sweden	128,257,413	18,277,484		9,462,272	6,265,651	130,806,974
(f) 16 to 20 year term, comprised of several loans with fixed or variable interest rates currently ranging from 1.85 percent to 5.89 percent per annum, with final repayments between December 2017 and March 2023:						
United States	1,555,789,218			178,282,680	62,991,626	1,314,514,912
(g) 16 to 20 year term, 0 percent interest per annum, with final repayments between June 2012 and November 2014:						
Singapore	1,244,110			502,373	28,971	712,766
Spain	15,192,167			646,964	3,908	14,541,295
	16,436,277			1,149,337	32,879	15,254,061
(h) Term loan, interest based on the higher of 2.0 percent or CDOR, plus 5.0 percent interest per annum, with final repayments in July 2017:						
Canada	2,779,217,209			1,095,855,055		1,683,362,154
(i) Term loan, interest based on the higher of 2.0 percent or LIBOR, plus a range of rates from 3.0 percent to 8.0 percent interest per annum, with final repayments between June 2009 and July 2010:						
Unites States	1,410,904,441				63,703,043	1,347,201,398
Insurance claims paid during the year:						
United States	263,510				15,627	247,883
Subtotal	6,286,600,702	18,277,484	123,283	1,393,594,833	145,600,825	4,765,805,811
Less: portion expensed due to concessionary terms	7,659,369	2,150,662				5,508,707
Total—Export Trade	6,278,941,333	20,428,146	123,283	1,393,594,833	145,600,825	4,760,297,104

Note: Final repayment dates may change if loan amounts are rescheduled or restructured.

(1) Payments or other charges may include transactions such as loans, adjustments, etc.

(2) Receipts or other credits may include transactions such as repayments, forgiveness, etc.

Canada Student Loans Program

Direct loans to students

Loans issued on or after August 1, 2000 are operated under the authority of section 6.1 of the *Canada Student Financial Assistance Act*, which authorizes the Minister of Human Resources and Skills Development to enter into loan agreements directly with any qualifying student. Agreements are subject to the terms and conditions approved by the Governor in Council, on the recommendation of the Minister of Human Resources and Skills Development with the concurrence of the Minister of Finance.

The total amount of outstanding direct loans to students issued under the authority of the *Canada Student Financial Assistance Act* may not exceed fifteen billion dollars, except as otherwise provided by an Appropriation Act or other Act of Parliament.

The total amount of loans outstanding as at March 31, 2011 amounts to \$13,536,748,928 (\$12,492,760,738 as at March 31, 2010).

Risk-shared student loans

Loans issued prior to August 1, 2000 and on or after August 1, 1995 are amounts related to student loans subrogated to the Crown under the authority of the *Canada Student Financial Assistance Act*. The total amount of loans outstanding as at March 31, 2011 amounts to \$154,609,167 (\$159,985,777 as at March 31, 2010) for loans owned by Human Resources and Skills Development and \$1,738,082,287 (\$2,022,459,428 as at March 31, 2010) for loans under the current ownership of the financial institutions.

Guaranteed student loans

Loans issued prior to August 1, 1995 are amounts related to student loans subrogated to the Crown under the authority of the *Canada Student Loans Act*. The total amount of loans outstanding as at March 31, 2011 amounts to \$273,811,569 (\$303,300,927 as at March 31, 2010) for loans owned by Human Resources and Skills Development and \$35,123,703 (\$50,417,092 as at March 31, 2010) for loans under the current ownership of the financial institutions.

Provincial workers' compensation boards

This account is operated under the authority of subsection 4(6) of the *Government Employees Compensation Act*, to provide operating funds to enable provincial compensation boards to administer the Act on behalf of the Crown, and pay claims to Canadian Government employees injured in the course of their employment.

The total amount of advances that is authorized to be made to all provincial workers' compensation boards is not to exceed three months' disbursements for compensation.

The advances are non-interest bearing and are to be repaid on termination of agreements with provincial boards.

Aboriginal Business Loan Insurance Program

On December 1, 2006, Aboriginal Business Canada, including the Aboriginal Business Loan Insurance Program, formerly a program of Industry Canada, was transferred to the Department of Indian Affairs and Northern Development.

The Aboriginal Business Loan Insurance Program was established under the *Department of Industry, Science and Technology Act*, section 9 and paragraph 15 (1)(b), and Orders in Council PC 1990-370 and PC 1990-371, and amended under the *Department of Industry Act (1995)*, Part IV, paragraph 14 (1)(b).

Non-interest bearing loans had been made to Aboriginal Canadians to increase their commercial enterprise activity as a major step towards enhancing their economic self-reliance, by providing financial and advisory assistance at various stages and for several aspects of enterprise development. The last outstanding loan insured under this program was fully repaid on March 1, 2011.

Council of Yukon First Nations—Elders

Loans have been made to the Council of Yukon First Nations to provide interim benefits to elderly Yukon Indians pending settlement of Yukon Indian land claims.

During the year, loans were authorized by Indian Affairs and Northern Development Vote L30, *Appropriation Act No. 2, 2010-2011*.

The terms and conditions of the loans are as follows:

- (a) loans made before an agreement-in-principle for the settlement of a claim is reached are non-interest bearing;
- (b) loans made after the date on which an agreement-in-principle for the settlement of a claim has been reached, bear interest at a rate equal to the rate established by the Minister of Finance in respect of borrowings for equivalent terms by Crown corporations; and,
- (c) loans are due and payable, as to principal and interest, on the date on which the claim is settled or on a date fixed in the agreement, which shall be not later than March 31, 2011, whichever date is earlier.

All the loans outstanding at year end bear interest at rates from 2.28 percent to 3.61 percent per annum.

Farm Credit Canada Guarantee Loans Program

The Farm Credit Canada guarantee loans program was discontinued as of November 14, 1989. The last active loan guarantee has expired and no future loan guarantees will be given under this program.

As of March 31, 2011, the outstanding amount represents the remaining defaulted loans reimbursed to the lenders by the Minister. These loans are deemed unrecoverable and the balance will be written off in future years.

First Nations in British Columbia

Loans have been made to First Nations in British Columbia to support their participation in the British Columbia Treaty Commission process related to the research, development and negotiation of treaties.

During the year, loans were authorized by Indian Affairs and Northern Development Vote L35, *Appropriation Act No. 2, 2010-2011*.

The terms and conditions of the loans are as follows:

- (a) loans made before an agreement-in-principle for the settlement of a treaty is reached are non-interest bearing;
- (b) loans made before April 1, 2004 and after the date on which an agreement-in-principle for the settlement of a treaty has been reached, bear interest at a rate equal to the rate established by the Minister of Finance in respect of borrowings for equivalent terms by Crown corporations;
- (c) loans made between April 1, 2004 and March 31, 2011 and after the date on which an agreement-in-principle for the settlement of a treaty has been reached, shall be interest free, unless the loans become due and payable during this period; and,
- (d) loans are due and payable by the First Nations and will pay the loan on the earliest of the following dates:
 - i. date on which the treaty is settled;
 - ii. twelfth anniversary of the first loan advance to the First Nations under the earliest First Nations' funding agreement;
 - iii. seventh anniversary after the signing of an agreement-in-principle; or,
 - iv. date the federal minister demands payment of the loans due to an event of default under this agreement or under any First Nations' funding agreement.

The interest-bearing and non-interest bearing portions of the loans outstanding at year end are \$8,858,710 and \$411,941,692 respectively. Rates are from 1.0708 percent to 4.545 percent per annum for the interest-bearing portion.

Indian Economic Development Fund

Loans have been made for the purposes of economic development of Indians to Indians or Indian bands, or to individuals, partnerships or corporations, the activities of which contribute or may contribute to such development.

The total amount authorized to be outstanding at any time is \$48,550,835, as last amended by Indian Affairs and Northern Development Vote 7b, *Appropriation Act No. 4, 1996-97*.

All outstanding loans bear interest at rates from 7 percent to 11.25 percent per annum.

Indian Economic Development Guarantee Loans Program

The Indian Economic Development Guarantee authority, established under Vote L53(b), *Appropriation Act No. 1, 1970*, amended under P.C. 1977-3608, authorized the department to guarantee loans for Indian businesses on a risk-sharing basis with commercial lenders. The guarantee level is not to exceed at any time \$60,000,000, less the total amount of payments made to implement previous guarantees under that authority.

Simple interest, usually based on a percentage plus the prime rate, will accrue on the debt after payout. All payments, including accrued interest, remain as a debt of the client until recovered in full.

Inuit Loan Fund

Loans have been made to individual Inuit or groups of Inuit to promote commercial activities and gainful occupations. Loans have also been made to co-operative associations, credit unions, caisses populaires or other credit societies incorporated under provincial laws, where the majority of members are Inuit, or to corporations incorporated under the laws of Canada, or provincial laws, where the controlling interest is held by Inuit.

The total amount authorized to be outstanding at any time is \$6,633,697, as last amended by Indian Affairs and Northern Development Vote 37b, *Appropriation Act No. 4, 1995-96*.

The remaining loan bears interest at a rate of 5.50 percent per annum.

Native Claimants

Loans have been made to native claimants to defray the costs related to the research, development and negotiation of claims.

During the year, loans were authorized by Indian Affairs and Northern Development Vote L30, *Appropriation Act No. 2, 2010-2011*.

The terms and conditions of the loans are as follows:

- (a) loans made before an agreement-in-principle for the settlement of a claim is reached are non-interest bearing;
- (b) loans made after the date on which an agreement-in-principle for the settlement of a claim has been reached, bear interest at a rate equal to the rate established by the Minister of Finance in respect of borrowings for equivalent terms by Crown corporations; and,
- (c) loans are due and payable as to principal and interest on the date on which the claim is settled, or on a date fixed in the agreement.

The interest bearing and the non-interest bearing portions of the loans outstanding at year end are \$91,443,643 and \$354,469,174 respectively. Rates are from 2.13 percent to 11.89 percent per annum for the interest-bearing portion.

On Reserve Housing Guarantee Loans Program

On Reserve Housing guarantees provide needed support to Indian or Indian bands residing on reserves or Crown land. Reserves are, as such, non-mortgageable and the ministerial guarantee provides security to the lending institution in the event of a default by the client.

The total amount authorized to be outstanding at any time is \$2.2 billion, as last amended by Indian Affairs and Northern Development Vote 7b, *Appropriation Act No. 4, 2008-2009*.

If a loan made under the Minister's guarantee goes into default, the lender has recourse to the Minister for reimbursement. In 1987, a reserve for losses of \$2 million per annum was established within the department's reference levels to cover all Guarantee Loan Programs administered by Indian Affairs and Northern Development. Such payments remain a debt of the First Nation to the Crown and interest is accrued and capitalized on these debts at the contract interest rate applicable at the time the loan was assigned to the Minister. Recovery of the debt is made to the extent possible, from the security used as collateral, such as land claim funds, or through repayment agreements.

Stoney Band Perpetual Loan

In 1946, loans were made to Stoney Band of Alberta for land acquisition beyond their treaty entitlement.

A loan not exceeding \$500,000 was made to purchase additional land. Under the terms of the agreement, as stated in Treasury Board Minutes, P.C. 2/1437 dated April 11, 1946, the Band assigned monies accruing to them, from the rental of their water resources, to provide interest payments at the rate of 3 percent annually on the amount of the loan that had actually been expended. In the same agreement, the Band resolved that the Department allots \$200,000 to the Pekisko Group, and \$300,000 for the additions to Morley Reserve.

Company stock option

Pursuant to section 14 of the *Department of Industry Act*, and authorized by Industry Vote L15, *Appropriation Act No. 2, 2010-2011*, this account establishes authority, in accordance with terms and conditions prescribed by regulations of the Governor in Council,

- (a) to take, purchase, exercise, assign or sell, on behalf of Her Majesty in Right of Canada, a stock option in a company in connection with the provision of a loan, insurance of a loan, or contribution made to the company by Her Majesty under a program authorized by the Governor in Council where, in the opinion of the Minister,

- i. it is necessary to take, purchase, exercise, assign or sell the stock option in order to permit Her Majesty in Right of Canada to benefit from the purchase; or,
- ii. it is necessary to take, purchase, exercise, assign or sell, the stock option in order to protect the Crown's interest in respect of a loan made or insured, or contribution made; and,

- (b) to authorize the sale or other disposition of any capital stock acquired.

Manufacturing, processing and service industries in Canada

This account records loans made to persons engaged or about to engage or assist in manufacturing, processing or service industries in Canada in order to promote the establishment, improvement, growth, efficiency or international competitiveness of such industries or to assist them in their financial restructuring.

Loans are authorized by Industry Vote L20, *Appropriation Act No. 2, 2010-2011*. During the year, no loans were issued.

There is one remaining loan which is interest free unless it goes into default, and otherwise is repayable at maturity on April 1, 2017.

Other Business loans

This account records money owed to the Government by borrowers upon default of loans that are subject to statutory authorities, pursuant to the *Small Business Loans Act* (SBLA), the *Canada Small Business Financing Act* (CSBFA), the capital leasing pilot project and the *Department of Industry Act*. These authorities provide for the payment of claims or the sharing of loan losses between lenders and the Government.

H.L. Holmes Fund

This account was established pursuant to paragraph 5(1)(f) of the *National Research Council Act* to record the residue of the estate of H.L. Holmes. Up to two thirds of the yearly net income from the fund shall be used to finance the H.L. Holmes Award on an annual basis. These awards will provide the opportunity to post-doctoral students to study at world famous graduate schools or research institutes under outstanding research persons.

Nordion International Inc.

A \$100 million loan has been made to Nordion International Inc. for the construction of two nuclear reactors and related processing facilities to be used in the production of medical isotopes pursuant to an agreement reached on June 28, 1996 between MDS Health Group Ltd., Nordion International Inc. and Natural Resources Canada.

The secured loan is interest-free and fully repayable over 15 years commencing 42 months after the first loan drawdown was made.

Parolees

Loans have been made to parolees and individuals under mandatory supervision, to assist in their rehabilitation.

The total amount authorized to be outstanding at any time is \$50,000.

The loans are non-interest bearing and are repayable before the expiration of the parole period, or within one year from the date the loans were made, whichever period is the shorter.

Seized Property Working Capital Account

This account was established by section 12 of the *Seized Property Management Act*. Expenses incurred, and advances made, to maintain and manage any seized or restrained property and other properties subject to a management order or forfeited to Her Majesty, are charged to this account. This account is credited when expenses and advances to third parties are repaid or recovered and when revenues from these properties or proceeds of their disposal are received and credited with seized cash upon forfeiture.

The total amount authorized to be outstanding at any time is \$50,000,000.

Any shortfall between the proceeds from the disposition of any property forfeited to Her Majesty and the amounts that were charged to this account and that are still outstanding, is charged to a Seized Property Proceeds Account and credited to this account.

Greater Victoria Harbour Authority

The Victoria Harbour loan receivable relates to the sale of a parcel of Victoria Harbour land. A discount of \$753,745 is recorded to reflect the concessionary nature of the loan.

The loan bears interest at the rate of 4.9 percent per annum, and is repayable over 15 years, with the final instalment on May 9, 2020.

Saint John Harbour Bridge Authority

Advances have been made to the Saint John Harbour Bridge Authority in connection with the financing, construction and operation of a toll bridge across the harbour of Saint John, NB. The total amount of advances in each year is to be based on the difference for the year between the operating and financing costs of the toll bridge, and the revenue of the Bridge Authority, repayable when the revenue of the Bridge Authority for the year exceeds the amount of the operating and financing costs for such year.

On April 1, 1990, a new agreement was signed. This agreement called for the consolidation of all debts into one non-interest bearing loan. The Authority will remit excess funds from the operation of the bridge to the Government on an annual basis to repay the debt.

St. Lawrence Seaway Management Corporation

This account was established by subsection 80(1) of the *Canada Marine Act*. Loans previously managed by the St. Lawrence Seaway Authority are now managed by the St. Lawrence Seaway Management Corporation in accordance with an agreement between the Department of Transport and the Corporation. The repayments of these loans are recorded in this account.

The remaining loan bears interest at a rate of 7 percent per annum, and is repayable at monthly rates, with the final instalment of the existing terms being March 2012.

Joint Learning Program

Advances have been made to the Public Service Alliance of Canada (PSAC) for the Joint Learning Program (JLP). Following the collective bargaining round of October 2004, 2008 and subsequently of 2010, a Memorandum of Understanding between the Treasury Board and PSAC was included in the collective bargaining agreements to provide funding for a JLP. The JLP is a negotiated partnership between PSAC and the Treasury Board of Canada Secretariat (TBS). It is intended to provide joint union-management learning opportunities in areas where both parties have roles and responsibilities, and for which the Employer does not already have a legal obligation to provide training in order to enhance labour relations in the public service.

Payments are made to PSAC under Vote 20 and are authorized under the terms of reference of the Program. The terms of reference include the program costs, funding conditions, payment conditions, timelines, as well as a schedule of payments. The schedule of payments provides for a 3-month advance from TBS to PSAC to provide for program delivery costs. When actual expenses are reported every three months, the advance is reversed and the expenditure is recorded.

Commonwealth War Graves Commission

Advances have been made to the working capital fund of the Commonwealth War Graves Commission, to maintain graves and cemeteries.

At year end, the balance of the advances was £30,000 UK. This balance was converted to Canadian dollars, using the year-end rate of exchange.

The advances are non-interest bearing and have no fixed terms of repayments.

Veterans' Land Act Fund

Advances

Advances have been made, under Parts I and III of the *Veterans' Land Act*, for the acquisition of land, permanent improvements, removal of encumbrances, purchase of stock and equipment, and protection of security. The total amount authorized to be outstanding at any time is \$605,000,000.

Allowance for conditional benefits

A provision equal to 1/10 of the benefits to veterans was established each year up to and including 1978-79. Since that time, a forecast of requirements has been performed each year, and provisions are established as necessary. These provisions are charged to expenses and credited to the allowance for conditional benefits account. This account represents the accumulated net provisions for benefits to veterans in the form of forgiveness of loans authorized by the *Veterans' Land Act*. These benefits come into effect only after certain conditions are fulfilled by the veterans. At the end of 10 years, the conditions having been met, the accumulated provision is charged to the allowance for conditional benefits account, and credited to the veteran's loan account.

Other departments—Miscellaneous

This account represents amounts outstanding in the hands of agencies and individuals, at year end. This group records loans, investments and advances not classified elsewhere.

Consolidation adjustment

The consolidation adjustment reflects the total loans, investments and advances held by consolidated Crown corporations and other entities. These mainly include investments such as bonds, money market funds and fixed income securities.

Allowance for Valuation

In accordance with the comprehensive policy on valuation, assets are subject to an annual valuation to reflect reductions from the recorded value to the estimated net realizable value.

The allowance for valuation, for loans, investments and advances, represents the estimated losses on the realization of the loans, investments and advances included in the accounts of Canada at year end.

SECTION 10

2010-2011

PUBLIC ACCOUNTS OF CANADA

Non-Financial Assets

CONTENTS

	<i>Page</i>
Non-financial assets	10.2
Tangible capital assets	10.4
Vehicles	10.6
Assets under capital leases	10.6

NON-FINANCIAL ASSETS

Non-financial assets are assets that have an economic life that extends beyond the accounting period and that are intended for consumption in the normal course of operations. They are converted into expense in future periods and include tangible capital assets, inventories, and prepaid expenses.

Tangible capital assets consist of acquired, built, developed or improved tangible assets, which are intended to be used on a continuous basis and are not intended for sale in the ordinary course of business. For financial reporting purposes, tangible capital assets are grouped in the following categories: land, buildings, works and infrastructure, machinery and equipment, vehicles, leasehold improvements, assets under construction, and assets under capital leases.

Inventories are items of tangible property that are to be used in the delivery of program outputs. Some revolving funds and a few departments may have inventories held for resale to parties outside the Government.

Prepaid expenses are disbursements made, pursuant to a contract, before the completion of the work, delivery of the goods or rendering of the service or advance payments under the terms of contribution agreements.

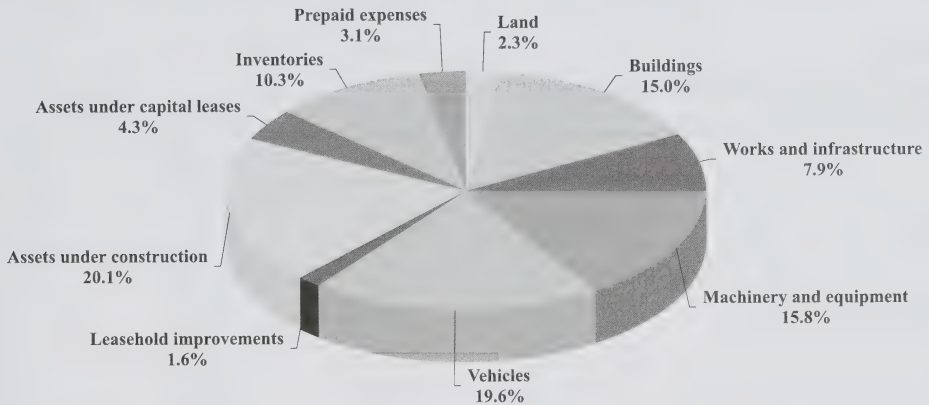
Table 10.1 presents the non-financial assets by category.

TABLE 10.1

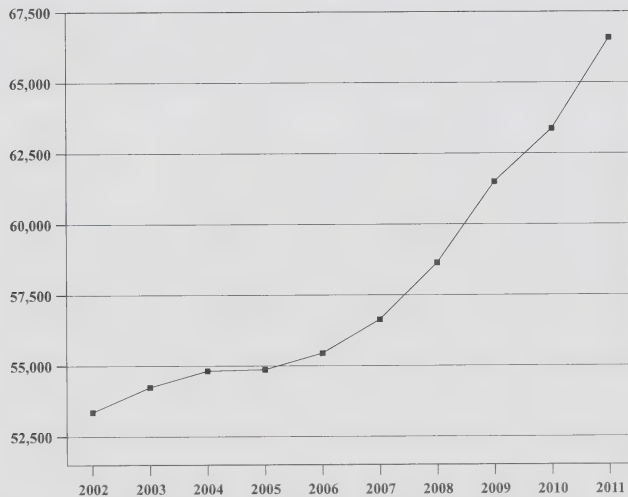
NON-FINANCIAL ASSETS BY CATEGORY

(in thousands of dollars)

	March 31/2011	March 31/2010
Net tangible capital assets, Table 10.2		
Land	1,539,085	1,459,013
Buildings	9,960,656	9,794,738
Works and infrastructure	5,255,562	4,852,103
Machinery and equipment	10,496,080	10,474,754
Vehicles, Table 10.3	13,078,310	12,621,416
Leasehold improvements	1,034,881	898,357
Assets under construction	13,426,117	11,932,502
Assets under capital leases, Table 10.4	2,877,124	3,020,699
	<i>57,667,815</i>	<i>55,053,582</i>
Inventories	6,830,393	6,191,972
Prepaid expenses	2,082,634	2,129,577
Total	66,580,842	63,375,131

CHART 10A**NON-FINANCIAL ASSETS BY CATEGORY AT MARCH 31, 2011****CHART 10B****NON-FINANCIAL ASSETS AT MARCH 31, 2011**

(in millions of dollars)



Tangible Capital Assets

Table 10.2 presents tangible capital assets by main custodian ministries.

TABLE 10.2

TANGIBLE CAPITAL ASSETS BY MAIN CUSTODIAN MINISTRIES

(in thousands of dollars)

	Land	Buildings	Works and infrastructure	Machinery and equipment
Capital assets at cost				
Environment.....	185,505	931,437	2,673,584	836,179
Fisheries and Oceans.....	20,570	528,812	2,173,264	402,335
Foreign Affairs and International Trade.....	232,754	1,235,011	1,451	201,271
Industry.....	11,414	852,139	28,364	2,953,890
National Defence.....	84,176	7,182,585	2,110,546	20,105,232
Public Safety and Emergency Preparedness.....	71,411	2,864,214	523,097	1,291,997
Public Works and Government Services.....	252,799	3,880,095	836,787	311,838
Transport.....	267,053	1,012,887	2,768,097	212,437
Other ministries.....	27,491	1,495,066	76,557	3,252,727
	<i>1,153,173</i>	<i>19,982,246</i>	<i>11,191,747</i>	<i>29,567,906</i>
Consolidated Crown corporations and other entities.....	385,912	2,119,873	1,378,814	3,042,929
Gross total capital assets.....	1,539,085	22,102,119	12,570,561	32,610,835
Accumulated amortization				
Environment.....		632,387	1,675,243	588,552
Fisheries and Oceans.....		356,383	1,134,437	290,179
Foreign Affairs and International Trade.....		686,442	181	148,754
Industry.....		501,461	19,911	2,022,507
National Defence.....		3,169,303	1,213,514	13,578,939
Public Safety and Emergency Preparedness.....		1,350,010	335,698	856,807
Public Works and Government Services.....		2,664,932	380,239	262,383
Transport.....		672,037	1,797,467	158,455
Other ministries.....		944,247	32,321	2,054,943
		<i>10,977,202</i>	<i>6,589,011</i>	<i>19,961,519</i>
Consolidated Crown corporations and other entities.....		1,164,261	725,988	2,153,236
Total accumulated amortization.....		12,141,463	7,314,999	22,114,755
Total net capital assets				
Environment.....	185,505	299,050	998,341	247,627
Fisheries and Oceans.....	20,570	172,429	1,038,827	112,156
Foreign Affairs and International Trade.....	232,754	548,569	1,270	52,517
Industry.....	11,414	350,678	8,453	931,383
National Defence.....	84,176	4,013,282	897,032	6,526,293
Public Safety and Emergency Preparedness.....	71,411	1,514,204	187,399	435,190
Public Works and Government Services.....	252,799	1,215,163	456,548	49,455
Transport.....	267,053	340,850	970,630	53,982
Other ministries.....	27,491	550,819	44,236	1,197,784
	<i>1,153,173</i>	<i>9,005,044</i>	<i>4,602,736</i>	<i>9,606,387</i>
Consolidated Crown corporations and other entities.....	385,912	955,612	652,826	889,693
Total net capital assets.....	1,539,085	9,960,656	5,255,562	10,496,080

⁽¹⁾ Details can be found in Table 10.3.

⁽²⁾ Details can be found in Table 10.4.

Vehicles ⁽¹⁾	Leasehold improvements	Assets under construction	Assets under capital leases ⁽²⁾	Total March 31/2011	Total March 31/2010
150,756	37,905	372,184	34,858	5,222,408	4,931,611
1,852,017	567,562	504,571	525	6,049,656	5,866,146
136,033	221,312	263,959		2,291,791	2,154,146
28,006	57,887	386,037	65,052	4,382,789	4,245,045
27,554,818	31,772	8,102,037	987,539	66,158,705	62,913,268
634,818	118,974	766,626	15,493	6,286,630	5,896,494
11,678	688,417	1,699,122	2,255,179	9,935,915	9,015,520
742,292	22,381	117,346	818,883	5,961,376	5,927,784
164,365	448,943	397,212	124,772	5,987,133	5,576,743
31,274,783	2,195,153	12,609,094	4,302,301	112,276,403	106,526,757
1,288,975	207,534	817,023	618,724	9,859,784	9,173,220
32,563,758	2,402,687	13,426,117	4,921,025	122,136,187	115,699,977
106,031	25,722		18,768	3,046,703	2,943,861
1,318,314	369,652		447	3,469,412	3,451,883
95,867	117,044			1,048,288	911,587
22,049	27,697		16,230	2,609,855	2,447,889
16,000,225	16,946		539,618	34,518,545	32,396,661
343,593	38,033		930	2,925,071	2,693,709
7,180	342,507		1,035,526	4,692,767	4,257,205
557,034	12,256		113,298	3,310,547	3,198,147
104,021	299,025		16,012	3,450,569	3,170,294
18,554,314	1,248,882		1,740,829	59,071,757	55,471,236
931,134	118,924		303,072	5,396,615	5,175,159
19,485,448	1,367,806		2,043,901	64,468,372	60,646,395
44,725	12,183	372,184	16,090	2,175,705	1,987,750
533,703	197,910	504,571	78	2,580,244	2,414,263
40,166	104,268	263,959		1,243,503	1,242,559
5,957	30,190	386,037	48,822	1,772,934	1,797,156
11,554,593	14,826	8,102,037	447,921	31,640,160	30,516,607
291,225	80,941	766,626	14,563	3,361,559	3,202,785
4,498	345,910	1,699,122	1,219,653	5,243,148	4,758,315
185,258	10,125	117,346	705,585	2,650,829	2,729,637
60,344	149,918	397,212	108,760	2,536,564	2,406,449
12,720,469	946,271	12,609,094	2,561,472	53,204,646	51,055,521
357,841	88,610	817,023	315,652	4,463,169	3,998,061
13,078,310	1,034,881	13,426,117	2,877,124	57,667,815	55,053,582

Vehicles

Table 10.3 presents the details of vehicles by sub-category.

TABLE 10.3

VEHICLES BY SUB-CATEGORY

(in thousands of dollars)

	Cost	Accumulated amortization	March 31/2011	March 31/2010
Ships and boats	13,763,734	8,146,618	5,617,116	5,911,343
Aircraft	13,589,650	7,962,299	5,627,351	5,010,284
Motor vehicles (Non-Military)	2,068,467	1,328,636	739,831	762,337
Military vehicles	1,808,386	1,159,013	649,373	519,051
Other vehicles	1,333,521	888,882	444,639	418,401
Total	32,563,758	19,485,448	13,078,310	12,621,416

Assets under Capital Leases

Table 10.4 presents the details of assets under capital leases by main category.

TABLE 10.4

ASSETS UNDER CAPITAL LEASES BY MAIN CATEGORY

(in thousands of dollars)

	Cost	Accumulated amortization	March 31/2011	March 31/2010
Land	31,242		31,242	44,942
Buildings	3,112,427	1,401,896	1,710,531	1,789,987
Works and infrastructure	818,820	113,270	705,550	713,738
Machinery and equipment	109,104	42,436	66,668	38,234
Vehicles	849,432	486,299	363,133	433,798
Total	4,921,025	2,043,901	2,877,124	3,020,699

SECTION 11

2010-2011

PUBLIC ACCOUNTS OF CANADA

Contractual Obligations and Contingent Liabilities

CONTENTS

	<i>Page</i>
Contractual obligations	11.2
Contingent liabilities	11.27

CONTRACTUAL OBLIGATIONS AND CONTINGENT LIABILITIES

This section contains detailed information related to contractual obligations and contingent liabilities.

Contractual Obligations

The nature of Government activities result in multi-year contracts and agreements, including various international treaties and protocols. Contractual obligations are financial obligations of the Government to others that will become liabilities when the terms of those contracts or agreements for the acquisition of goods and services or the provision of transfer payments are met. In the case of contractual obligations to international organizations, some will result in future budgetary expenses while others will result in non-budgetary payments.

Contractual obligations can be classified into four main categories: transfer payment agreements (grants and contributions), capital assets and purchases, operating leases and international organizations.

All outstanding contractual obligations of \$10 million or more per project or per program at year end are reported for transfer payment agreements, capital assets, purchases and operating leases. For international organizations, all contractual obligations in excess of \$1 million at year end are reported.

In accordance with the Government's significant accounting policies, the contractual obligations of consolidated Crown corporations are included with those of the Government.

Table 11.1 summarizes these contractual obligations. Details of the four types of contractual obligations can be found in other tables in this section.

TABLE 11.1
CONTRACTUAL OBLIGATIONS
(in millions of dollars)

	Transfer payments	Acquisition of capital assets and purchases	Operating leases	International organizations	Total
Information from:					
Transfer payment agreements, capital assets, purchases and operating leases, Table 11.3	58,295	33,344	2,637		94,276
International contractual obligations, Table 11.4				3,343	3,343
Total	58,295	33,344	2,637	3,343	97,619

Table 11.2 summarizes the information presented in Table 11.1 to indicate the minimum amounts required to satisfy obligations under contractual obligations each year from 2012 to 2016 inclusive, and a total for amounts due in the year 2017 and subsequently.

TABLE 11.2
SCHEDULE OF MINIMUM PAYMENTS
(in millions of dollars)

	Transfer payment agreements	Acquisition of capital assets and purchases	Obligations under operating lease arrangements	Obligations to international organizations	Total
Minimum payments to be made in:					
2012	17,765	7,443	314	1,084	26,606
2013	10,445	4,325	331	344	15,445
2014	8,029	4,647	289	254	13,219
2015	4,391	2,472	244	118	7,225
2016	3,355	1,660	217	55	5,287
2017 and subsequently	14,310	12,797	1,242	1,488	29,837
Total	58,295	33,344	2,637	3,343	97,619

Transfer Payment Agreements, Capital Assets, Purchases and Operating Leases

Table 11.3 provides details of contractual obligations that involve: transfer payment agreements, capital assets, purchases and operating leases. It discloses individual contractual obligations by category and by entity. Contractual obligations are summarized in Note 15 to the financial statements in Section 2 of this volume.

Transfer payment agreements are irrevocable contracts to provide funding to other levels of governments, organizations or individuals.

Capital assets are tangible, durable items of value, including major additions or alterations thereto, including military equipment and land, from which benefits are expected to be derived during their useful life.

Purchases are supported by contracts to supply goods or services. An operating lease is a lease in which the lessor does not substantially transfer all the benefits and risks incident to ownership of property to the lessee.

TABLE 11.3
TRANSFER PAYMENT AGREEMENTS, CAPITAL ASSETS, PURCHASES AND OPERATING LEASES
AS AT MARCH 31, 2011
(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2017 and subse- quently
2012	2013	2014	2015	2016							
Transfer payment agreements—											
Agriculture and Agri-Food—											
<i>Grant—</i>											
<i>Canadian Cattleman's Association</i>											
Beef Market Development											
Legacy Fund	50	50	37	13	10	3					
Canadian Heritage—											
<i>Canada's National Ballet School</i>											
Canada Arts Training											
Fund	18	18	6	12	6	6					
<i>Canadian Agreement on Minority</i>											
<i>Language Education and</i>											
<i>Second Official Language</i>											
<i>Introduction</i>											
Government of Alberta	61	61	32	29	15	14					
Government of Nova Scotia	32	32	17	15	8	7					
Government of Saskatchewan	32	32	16	16	8	8					
Ministre des Finances du Québec	263	263	133	130	65	65					
Province of British Columbia	70	70	36	34	17	17					
Province of Manitoba	53	53	27	26	13	13					
Province of New Brunswick	88	88	45	43	22	21					
Province of Ontario	328	328	170	158	79	79					
<i>Corporation of the Council of Ministers</i>											
<i>of Education, Canada</i>											
Explore and Destination Clic Program	67	67	33	34	17	17					
Odyssey Program	28	28	14	14	7	7					
<i>Katimavik-OPCAN Corporation</i>											
Katimavik Program	28	28		28	14	14					
<i>La Fondation Musicaction</i>											
Canada Music Fund	21	21	5	16	4	4	4	4			
<i>Society for Educational Visits and</i>											
<i>Exchanges in Canada</i>											
Youth Exchanges Canada Program	23	23	9	14	5	5	4				
<i>The Foundation Assisting Canadian Talent</i>											
<i>on Recordings</i>											
Canada Music Fund	31	31	6	25	6	6	6	7			
<i>Toronto Organizing Committee for the</i>											
<i>2015 Pan American and Parapan</i>											
<i>American Games</i>											
Hosting Program	18	18	5	13	13						
<i>YMCA of Greater Toronto</i>											
Youth Exchanges Canada Program	15	15	5	10	5	5					
	1,176	1,176	559	617	304	288	14	11			

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, CAPITAL ASSETS, PURCHASES AND OPERATING LEASES

AS AT MARCH 31, 2011—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2017 and subse- quently
	2012	2013	2014	2015	2016						
Citizenship and Immigration—											
<i>Provincial agreement on immigration matters and on the selection of foreign nationals wishing to settle in Canada</i>											
Canada-Quebec Agreement	1,551	1,551	258	1,293	259	258	259	258	259		
<i>Provincial agreements with regards to immigrant and settlement services</i>											
Canada-British Columbia Agreement	686	686	122	564	113	113	113	113	112		
Canada-Manitoba Agreement	200	200	31	169	34	34	34	34	33		
	2,437	2,437	411	2,026	406	405	406	405	404		
Economic Development Agency of Canada for the Regions of Quebec—											
Community Futures											
Program	598	598	460	138	28	28	21	21	21	19	
Gaz Métro Limited Partnership	18	18		18		14	4				
<i>Ministère des Finances du Québec</i>											
Community Diversification Program	556	556	472	84	60	13	4	3	3	1	
<i>Montréal International</i>											
Business and regional growth program	58	58	30	28	4	4	4	2	2	12	
<i>Other contributions</i>											
Business and regional growth program	454	454	392	62	49	10	2			1	
<i>Province of Quebec First Nations</i>											
Recreational Infrastructure Canada Program	78	78	62	16	16						
<i>Société du Parc Jean-Drapeau</i>											
Community Diversification Program	24	24	4	20	5	5	5	5			
	1,786	1,786	1,420	366	162	74	40	31	26	33	
Finance—											
Toronto Waterfront Revitalization Program	402	394	372	22	22						
Foreign Affairs and International Trade—											
<i>Canadian International Development Agency—</i>											
Canadian engagement	608	608	305	303	105	97	72	27	2		
Fragile countries and crisis-affected communities	806	806	568	238	133	68	27	10			
Global engagement and strategic policy	740	740	318	422	160	131	87	40	4		
Low income countries	2,425	2,425	1,241	1,184	402	362	241	151	19	9	
Middle income countries	808	808	398	410	130	113	77	54	27	9	
	5,387	5,387	2,830	2,557	930	771	504	282	52	18	
Health—											
<i>Department—</i>											
Canadian Agency for Drugs and Technologies in Health	87	87	51	36	19	17					
Canadian Institute for Health Information	353	353	271	82	82						
Canadian Partnership Against Cancer Corporation	240	240	190	50	50						
Canadian Patient Safety Institute	40	40	24	16	8	8					
First Nations and Inuit Health Services Transfer	645	645	210	435	139	80	71	50	27	68	

TABLE 11.3**TRANSFER PAYMENT AGREEMENTS, CAPITAL ASSETS, PURCHASES AND OPERATING LEASES****AS AT MARCH 31, 2011—Continued**

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31 2017 and subse- quently					
					2012	2013	2014	2015	2016	
Health Council of Canada	46	46	6	40	10	10	10	10		
Mental Health Commission of Canada	125	125	35	90	15	15	15	15	15	15
University of Ottawa	21	21	11	10	5	5				
Public Health Agency of Canada—										
<i>Hepatitis C</i>										
Government of British Columbia	66	66	55	11				11		
Government of Ontario	132	132	110	22				22		
	1,755	1,755	963	792	328	135	96	108	42	83
Human Resources and Skills Development—										
Aboriginal Skills and Employment Training Strategy	1,134	1,134	140	994	248	248	249	249		
Homelessness Partnering Strategy										
Calgary Homeless Foundation	17	17		17	6	6	5			
City of Hamilton	13	13		13	4	4	5			
City of Ottawa	17	17		17	6	6	5			
City of Toronto	52	52		52	17	17	18			
Greater Vancouver Regional District	20	20		20	4	8	8			
Homeward Trust Foundation	19	19		19	6	6	7			
Kativik Regional Government										
Aboriginal Human Resource Development Agreement	83	83	71	12	12					
Labour Market Agreements										
Government of Alberta	327	327	163	164	55	55	54			
Government of British Columbia	397	397	165	232	99	66	67			
Government of Manitoba	108	108	54	54	18	18	18			
Government of New-Brunswick	66	66	30	36	12	12	12			
Government of Newfoundland and Labrador	45	45	19	26	11	7	8			
Government of Nova Scotia	83	83	31	52	17	19	16			
Government of Ontario	1,163	1,163	582	581	194	194	193			
Government of Quebec	696	696	348	348	116	116	116			
Government of Saskatchewan	92	92	46	46	15	15	16			
Labour Market Development Agreements										
Government of Alberta	278	278	161	117	117					
Government of British Columbia	677	674	367	307	307					
Government of Manitoba	114	114	63	51	51					
Government of New-Brunswick	212	212	112	100	100					
Government of Newfoundland and Labrador	304	303	158	145	145					
Government of Nova Scotia	202	201	108	93	93					
Government of Ontario	1,423	1,423	815	608	608					
Government of Prince Edward Island	63	63	33	30	30					
Government of Quebec	1,417	1,417	769	648	648					
Government of Saskatchewan	97	97	53	44	44					
Labour Market Agreements for persons with disabilities										
Government of Alberta	226	226	176	50	25	25				
Government of British Columbia	277	277	215	62	31	31				
Government of Manitoba	81	81	63	18	9	9				
Government of New-Brunswick	54	54	42	12	6	6				
Government of Nova Scotia	74	74	58	16	8	8				
Government of Ontario	688	683	530	153	76	77				
Government of Quebec	413	413	321	92	46	46				
Government of Saskatchewan	98	98	76	22	11	11				
Sectoral Partnership Initiative										
<i>Canadian Tourism Human Resource Council</i>	20	20	6	14	7	7				

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, CAPITAL ASSETS, PURCHASES AND OPERATING LEASES

AS AT MARCH 31, 2011—Continued

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2017 and subse- quently
	2012	2013	2014	2015	2016						
Targeted Initiative for Older Workers											
Government of Ontario	49	46	26	20	20						
Government of Quebec	59	54	29	25	25						
The National Council of Young Men's Christian Association of Canada											
Federal Public Sector Youth Internship Program	45	45	30	15	15						
	11,203	11,185	5,860	5,325	3,262	1,017	797	249			
Indian Affairs and Northern Development— Agreements—											
Aboriginal Recipient Funding	2,936	2,936		2,936	899	649	571	434	383		
Canada First Nations Funding	613	613	391	222	114	103	3	2			
Comprehensive Land Claims	2,293	2,293	832	1,461	328	333	207	201	178	214	
Contribution Agreements	427	405	310	95	56	13	6	6	3	11	
DIAND/First Nations Funding	720	720	477	243	132	111					
	6,989	6,967	2,010	4,957	1,529	1,209	787	643	564	225	
Industry— Department—											
Bell Helicopter Textron Canada Ltd											
Modular affordable product line	115	115	57	58		8	9	6	6	29	
Bombardier Aerospace											
Research and development for the C-Series	350	350	139	211	70	67	74				
CAE Inc											
Simulation technologies	439	439	274	165	50	59	56				
Cascade Data Services Inc											
Transmission of large packages of data files	77	77	48	29		11	6	5	7		
CMC Electronic Inc											
Integrated cockpit and communication system	52	52	32	20	11	9					
Ford Motor Company of Canada Ltd											
Flexible manufacturing production process	80	80	30	50	27	23					
Funding agreement for colleges and universities											
Government of Alberta	195	195	171	24	24						
Government of British Columbia	233	233	204	29	29						
Government of Ontario	780	780	682	98	98						
Ministry of Economic Development, Innovation and Export Trade	458	458	401	57	57						
Linemar Corporation											
Development and commercialization of green technologies	55	55	5	50	25	25					
Magellan Aerospace Limited (previously Bristol Aerospace Limited)											
Research and development for manufacturing F-35 JS	43	43	11	32	10	8	14				
Mechtronix Systems Limited											
Research and development for flight simulation program	19	19	5	14	4	4	4	2			
Pratt & Whitney Canada Corporation											
Gas turbine engine research program	650	650	333	317	77	80	80	80			
Ultra Electronics TCS Inc											
High capacity radio	32	32	4	28	6	6	5	5	6		
University of Waterloo											
Application of quantum mechanical technology	50	50	33	17	5	6	6				

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, CAPITAL ASSETS, PURCHASES AND OPERATING LEASES
AS AT MARCH 31, 2011—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2017 and subse- quently
	2012	2013	2014	2015	2016						
<i>Canadian Space Agency—</i>											
European Space Agency, Paris, France Earth Observation, Exploration and Telecommunications Programs	497	497	338	159	32	24	21	18	18	46	
<i>Federal Economic Development Agency for Southern Ontario—</i>											
<i>Juvenile Diabetes Research Foundation Canada</i>											
Funding for research	20	20	10	10	10						
<i>The Corporation of the City of Brantford</i>											
Brownsfield redevelopment project	12	12		12	12						
<i>University of Toronto</i>											
Canada Centre for Global Securities Studies	25	25	10	15	7	4	4				
<i>National Research Council of Canada—</i>											
<i>Canada-France-Hawaii Telescope Corporation</i>											
Partnership to operate a jointly owned optical telescope	112	112	100	12	3	3	3	3			
<i>Triumpf</i>											
Joint venture by a consortium of universities to manage the TRIUMF Facility in British Columbia	203	203	26	177	44	44	44	45			
	4,497	4,497	2,913	1,584	601	381	326	164	37	75	
Justice—											
<i>Care and services provided to young persons dealt with under the Young Offenders Act</i>											
Government of Alberta	85	85		85	17	17	17	17	17		
Government of British Columbia	111	111		111	22	22	22	22	23		
Government of Ontario	319	319		319	64	64	64	64	63		
Government of Quebec	183	183		183	37	37	37	36	36		
Other provinces	189	189		189	38	38	38	38	37		
<i>Criminal Legal Aid Services and Systems</i>											
Government of Alberta	52	52	42	10	10						
Government of British Columbia	68	68	55	13	13						
Government of Ontario	216	216	173	43	43						
Government of Quebec	117	117	94	23	23						
Other provinces	87	87	70	17	17						
Immigration and refugee legal aid	68	68	57	11	11						
<i>Other Programs provided to young persons dealt with under the Young Offenders Act</i>											
Intensive Rehabilitative Custody											
Supervision	53	53	31	22	11	11					
	1,548	1,548	522	1,026	306	189	178	177	176		
Natural Resources—											
<i>Government of Saskatchewan</i>											
Gunnar and Lorado agreement	12	12	1	11		1	3	2	2	3	
<i>Clean Energy Fund</i>											
City of Yellowknife	14	14		14	8	6					
Enhance Energy Inc	30	30	11	19	9	10					
New Brunswick Power	16	16	4	12	8	3	1				
Shell Canada Ltd	120	120	75	45	45						
<i>ecoENERGY for Biofuels—</i>											
<i>Support the production of renewable alternatives to gasoline and diesel</i>											
Alberta Ethanol and Biodiesel	30	30		30		3	9	8	6	4	
Amaizeingly Green LP	32	28	13	15	5	4	3	3			

TABLE 11.3
TRANSFER PAYMENT AGREEMENTS, CAPITAL ASSETS, PURCHASES AND OPERATING LEASES
AS AT MARCH 31, 2011—Continued
(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2017 and subse- quently
	2012	2013	2014	2015	2016						
Biocardel Quebec	19	17		17	3	4	3	3	2	2	
Biox Canada Limited	77	68	36	32	12	9	6	5			
Greenfield Ethanol Inc.—Chatham	71	65	32	33	10	9	8	6			
Greenfield Ethanol Inc.—Varennes	82	82	43	39	12	11	9	7			
Greenfield Johnstown Limited	115	110	47	63	18	16	13	11	5		
Husky Oil Limited—Lloydminster	71	62	23	39	12	11	9	7			
Husky Oil Limited—Minnedosa	72	72	38	34	10	9	8	7			
Integrated Grain Processors Cooperative Inc.	83	83	38	45	13	11	10	8	3		
Kawartha Ethanol Inc.	33	32	5	27	6	6	5	4	3	3	
Permolex Ltd.	23	22	11	11	3	3	3	2			
QFI Biodiesel	34	25		25	7	6	4	3	2	3	
Rothsay	51	49	27	22	8	6	4	4			
Suncor Energy Products Inc.	108	107	55	52	16	14	12	10			
Terra Grain Fuels Inc.	76	63	29	34	10	9	8	7			
ecoENERGY for Renewable Power											
Program—Increase renewable power											
4480121 Canada Inc.	15	15		15	1	1	2	2	2	7	
Abitibi-Consolidated Company of Canada ...	24	24	2	22	2	2	2	3	3	10	
Ashlu Creek Investments Limited Partnership	26	26	3	23	3	2	2	3	3	10	
Bear Mountain Wind Limited Partnership	21	21	2	19	2	2	2	2	2	9	
Brilliant Expansion Power Corporation	47	47	14	33	5	5	5	5	4	9	
Brookfield Power Wind Prince LP	53	53	18	35	5	5	5	5	6	9	
Canadian Hydro Developers Inc.	35	35	7	28	4	4	3	3	4	10	
Canadian Renewable Energy Corporation	60	60	8	52	6	6	6	6	6	22	
Caribou Wind Park Limited Partnership	29	29	3	26	3	3	3	3	3	11	
Cartier Énergie Éolienne Inc (1 of 3)	31	31	10	21	3	3	3	3	3	6	
Cartier Énergie Éolienne Inc (2 of 3)	31	31	12	19	3	3	3	3	3	4	
Cartier Énergie Éolienne Inc (3 of 3)	34	34	8	26	4	3	3	3	4	9	
Castle Rock Ridge Limited Partnership	23	23		23	2	2	2	2	3	12	
Dokie General Partnership	33	33		33	3	3	3	4	4	16	
Enbridge Ontario Wind Power LP	48	48	9	39	5	5	5	5	5	14	
Ghost Pine Windfarm LP	25	25	1	24	3	3	2	2	2	12	
Glen Dhu Wind Energy Ltd.	19	19		19	2	2	2	2	2	9	
Gosfield Wind Limited Partnership	15	15	1	14	2	2	1	1	1	7	
Harrison Hydro Limited Partnership (1 of 2) .	35	35	5	30	4	3	3	4	4	12	
Harrison Hydro Limited Partnership (2 of 2) .	25	25	2	23	3	2	2	2	3	11	
Kettles Hill Wind Energy Inc.	17	17	6	11	2	2	2	2	1	2	
Kruger Energy Chatham LP	31	31	1	30	3	3	3	3	3	15	
Kruger Energy Port Alma LP	31	31	8	23	3	3	3	3	3	8	
Lameque Wind Power LP	14	14		14	1	1	1	2	2	7	
Magpie Limited Partnership	18	18	6	12	1	2	2	2	2	3	
Mont Louis Wind LP	31	31		31	3	3	3	3	3	16	
Raleigh Wind Power Partnership	24	24		24	2	2	2	3	3	12	
RMSEnergy Dalhousie Mountain LP	16	16	2	14	1	1	2	2	2	6	
Saint-Ulric Saint-Léandre Wind LP	37	37	4	33	4	4	4	4	4	13	
St Joseph WindFarm Inc.	43	43		43	4	4	4	5	5	21	
Suncor Energy Products Inc.	22	22	7	15	2	2	2	2	2	5	
Talbot Windfarm LP	30	30	1	29	3	3	3	3	3	14	
Toba Montrose General Partnership	73	73	3	70	7	7	7	7	8	34	
TransAlta Corporation (1 of 5)	29	29	5	24	3	3	3	3	3	9	
TransAlta Corporation (2 of 5)	20	20	2	18	2	2	2	2	2	8	
TransAlta Corporation (3 of 5)	18	18	1	17	2	2	2	2	2	7	
TransAlta Corporation (4 of 5)	21	21	1	20	2	2	2	2	2	10	
TransAlta Corporation (5 of 5)	14	14	1	13	1	1	1	1	2	7	
West Cape Wind Energy Inc.	24	24	4	20	2	2	2	3	3	8	
Weyerhaeuser Canada Ltd.	32	32	2	30	2	2	2	3	3	18	
ecoENERGY Technology Initiative											
Enhance Energy Inc.	33	33	20	13	13						
Westcoast Engery Inc.	17	17	4	13	13						
Wind Power Production Incentive											
Canadian Hydro Developers Inc.	19	19	8	11	2	2	2	2	2		

TABLE 11.3**TRANSFER PAYMENT AGREEMENTS, CAPITAL ASSETS, PURCHASES AND OPERATING LEASES****AS AT MARCH 31, 2011—Continued**

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2017 and subse- quently
					2012	2013	2014	2015	2016		
Énergie éolienne du Mont Miller											
Société en commandite	20	20	9	11	2	2	2	2		3	
ENMAX Green Power Inc.	24	24	8	16	3	2	2	2	3	4	
Erie Shores Wind Farm LP	26	26	12	14	3	3	3	2	2	1	
GW Power Corporation	25	25	11	14	3	3	2	2	2	2	
Saskatchewan Power International Inc.	54	54	24	30	6	6	5	5	5	3	
St Leon Wind Energy LP	30	30	15	15	3	3	3	3	3		
TransAlta Energy Corporation (1 of 2)	34	34	21	13	3	4	1			5	
TransAlta Energy Corporation (2 of 2)	25	25	13	12	2	3	3	1		3	
<i>The Pulp and Paper Transformation Program</i>											
AbiBow Canada Inc.	27	27	2	25	25						
Alberta Pacific Forest Industries	63	63	46	17	17						
ARC Resources Ltd.	12	12	1	11	11						
AV Nackawic Inc.	12	12	1	11	11						
Canfor Pulp Limited Partnership	100	100	37	63	63						
Cariboo Pulp and Paper	41	41	12	29	29						
Catalyst Power Corporation	13	13	1	12	12						
Daishowa-Marubeni International Ltd.	41	41	27	14	14						
Domtar Pulp and Paper Products (1 of 3)	23	23	11	12	12						
Domtar Pulp and Paper Products (2 of 3)	76	76	61	15	15						
Domtar Pulp and Paper Products (3 of 3)	30	30	11	19	19						
Emballages Smurfit-Stone Canada Ltd.	24	24	6	18	18						
Howe Sound Pulp & Paper Ltd.	37	37	14	23	23						
Northern Pulp Nova Scotia Corporation	28	28	5	23	23						
Tembec General Partnership	19	19	2	17	17						
West Fraser Mills	38	38	13	25	25						
	3,234	3,172	1,042	2,130	717	291	252	236	165	469	
Public Safety and Emergency Preparedness—Department—											
Disaster Financial Assistance Program	135	135	42	93	37	30	18	7	1		
First Nation Policing Program	266	266	192	74	61	11	2				
Safer Communities Initiative	1,316	1,316	770	546	105	97	99	120	105	20	
<i>Royal Canadian Mounted Police—</i>											
Canadian Firearms Program	14	14		14	14						
	1,731	1,731	1,004	727	217	138	119	127	106	20	
Transport—Department—											
Airport Capital Assistance Program	30	30	2	28	28						
<i>BC Ferries</i>											
Grant for the provision of ferry and coastal freight and passenger services	486	486	318	168	28	28	28	28	28	28	
<i>Buffalo and Fort Erie Public Bridge Authority</i>											
Gateways and Border Crossing Fund	62	62	49	13	13						
<i>City of Calgary</i>											
Gateways and Border Crossing Fund	35	35	8	27	17	10					
<i>City of Regina</i>											
Gateways and Border Crossing Fund	27	27	7	20	4	7	9				
<i>City of Saskatoon</i>											
Gateways and Border Crossing Fund	96	96	36	60	38	18	4				

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, CAPITAL ASSETS, PURCHASES AND OPERATING LEASES

AS AT MARCH 31, 2011—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31 2017 and subse- quently					
					2012	2013	2014	2015	2016	2017 and subse- quently
Government of British Columbia										
Asia-Pacific Gateway and Corridor Initiative	490	490	280	210	114	75	21			
Government of Manitoba										
Asia-Pacific Gateway and Corridor Initiative	33	33	2	31	14	14	3			
Gateways and Border Crossing Fund	64	64	10	54	11	28	15			
Government of Quebec										
Outaouais Road Agreement	159	159	89	70	20	21	15	5	6	3
Halifax Port Authority										
Gateways and Border Crossing Fund	54	54	8	46	19	13	14			
Oshawa Harbour Commission										
Port consolidation, fencing and landscaping projects	10	10		10	2	7	1			
Port Metro Vancouver										
Asia-Pacific Gateway and Corridor Initiative	60	60	4	56	14	22	20			
St Mary's River Bridge Company										
Gateways and Border Crossing Fund	44	44	1	43	8	16	19			
Office of Infrastructure of Canada—										
Aggregate of transfer payments under										
\$10,000,000 by program										
Building Canada Fund—Communities Component top up	66	66	50	16	16					
Building Canada Fund—Major Infrastructure Fund	126	126	60	66	50	14	2			
Canada Strategic Infrastructure Fund	377	377	300	77	61	13	1	1	1	
Infrastructure Stimulus Fund	322	322	268	54	54					
Municipal Rural Infrastructure Fund	330	330	302	28	28					
Association of Municipalities of										
Ontario, city of Toronto, local										
services boards and local roads										
boards and the Government of										
Ontario										
Gas Tax Fund	4,853	4,853	2,612	2,241	747	747	747			
Calgary Exhibition and Stampede Limited										
Contribution for the Calgary Exhibition and Stampede Park	25	25		25	2	8	9	6		
City of Brampton										
Contribution to support the implementation of the Brampton Acceleride Bus Rapid Transit (BRT) project	53	53	22	31	18	13				
City of Brockville										
Contribution to upgrade the wastewater system	23	23	11	12	12					
City of Calgary										
Contribution for Calgary Transit Projects	51	51	5	46	27	9	6	4		
Infrastructure Stimulus Fund projects	39	39	12	27	27					
City of Cornwall										
Contribution to upgrade the Cornwall Wastewater Treatment Plant	19	19		19	6	7	6			
City of Hamilton										
Wastewater treatment and collection system improvement	35	35	7	28	28					

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, CAPITAL ASSETS, PURCHASES AND OPERATING LEASES

AS AT MARCH 31, 2011—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31 2017 and subse- quently					
					2012	2013	2014	2015	2016	
<i>City of Mississauga and Greater Toronto Transit Authority</i>										
Contribution for the implementation of an east-west bus rapid transit corridor	83	83	7	76	46	30				
<i>City of Ottawa</i>										
Contribution for the Strandherd-Armstrong Bridge	16	16	3	13	12	1				
<i>City of Saint John, New Brunswick</i>										
Contribution to support the wastewater treatment facility upgrade	27	27	16	11	11					
<i>City of Saskatoon</i>										
Contributions for the Art Gallery of Saskatchewan	13	13		13	1	2	7	3		
<i>City of Toronto</i>										
Infrastructure Stimulus Fund projects	188	188	142	46	46					
Revitalization of Union Station	133	133	10	123	39	40	32	12		
<i>City of Toronto and the Municipality of York</i>										
Contribution for the implementation of an extension to the Toronto subway system	622	622	102	520	243	127	74	57	19	
<i>City of Toronto and the Toronto Transit Commission</i>										
Contribution towards the modernization and expansion of bus, streetcar and subway services	304	304	289	15	15					
<i>City of Victoria</i>										
Contribution for the replacement of the Johnson St. Bridge and approaches	21	21		21	13	8				
<i>City of Winnipeg</i>										
Contribution for improvement of wastewater treatment facilities	42	42	11	31	30	1				
<i>Corporation of the City of St Catharines</i>										
Contribution to construct a new Centre for the Arts and Recital Hall	18	18		18	3	2	7	6		
<i>Flacom Communications</i>										
Contribution for the Northwest Territories Broadband Infrastructure	15	15		15	15					
<i>Government of Alberta</i>										
Building Canada Fund—Communities Component	88	88	35	53	27	26				
Building Canada Fund—Communities Component Top-Up	52	52	40	12	12					
Contribution for Anthony Henday Drive and Stoney Plain Road	233	233	90	143	89	29	25			
Contribution for the twinning of Highway 63	150	150	27	123	2	54	33	25	9	
Gas Tax Fund	1,275	1,275	382	893	494	200	199			
Infrastructure Stimulus Fund projects	350	350	285	65	65					
Provincial-Territorial Infrastructure Base Funding Program	175	175	150	25	25					
<i>Government of British Columbia</i>										
Building Canada Fund—Communities Component	136	136	16	120	41	56	23			
Building Canada Fund—Communities Component Top-Up	65	65	44	21	21					
Infrastructure Stimulus Fund projects	406	406	310	96	96					
Municipal Rural Infrastructure Fund	75	75	51	24	24					

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, CAPITAL ASSETS, PURCHASES AND OPERATING LEASES

AS AT MARCH 31, 2011—Continued

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31 2017 and subse- quently					
					2012	2013	2014	2015	2016	2017 and subse- quently
National Highway System Projects	216	216		216	187	29				
Northwest Transmission Line Project	130	130		130	61	59	10			
Transit Improvement Program	118	118	13	105	67	13	11	5	5	4
Government of Manitoba										
Building Canada Fund—Communities Component	41	41	7	34	34					
Gas Tax Fund	432	432	234	198	66	66	66			
Infrastructure Stimulus Fund projects	140	140	122	18	18					
Municipal Rural Infrastructure Fund	49	49	38	11	5	6				
Provincial-Territorial Infrastructure Base Funding Program	175	175	160	15	5	10				
Government of New Brunswick										
Building Canada Fund—Communities Component	33	33	14	19	14	5				
Gas Tax Fund	295	295	125	170	81	45	44			
Provincial-Territorial Infrastructure Base Funding Program	175	175	75	100	50	25	25			
Road infrastructure improvements	114	114	78	36	25	11				
Government of Newfoundland and Labrador										
Building Canada Fund—Communities Component	56	56	18	38	36	2				
Contribution towards highway improvements—Major Infrastructure Component	68	68	19	49	25	16	8			
Gas Tax Fund	207	207	113	94	32	31	31			
Infrastructure Stimulus Fund projects	59	59	36	23	23					
Provincial-Territorial Infrastructure Base Funding Program	175	175	100	75	25	25	25			
Government of Nova Scotia										
Building Canada Fund—Communities Component	37	37	14	23	16	7				
Contribution for the construction of a four lane Highway 104	53	53	14	39	17	14	8			
Gas Tax Fund	369	369	201	168	56	56	56			
Infrastructure Stimulus Fund projects	98	98	87	11	11					
Provincial-Territorial Infrastructure Base Funding Program	175	175	92	83	45	23	15			
Government of Nunavut										
Gas Tax Fund	98	98	53	45	15	15	15			
Municipal Rural Infrastructure Fund	19	19	7	12	11	1				
Provincial-Territorial Infrastructure Base Funding Program	183	183	104	79	26	26	27			
Government of Ontario										
Building Canada Fund—Communities Component	362	362	153	209	89	70	50			
Building Canada Fund—Communities Component Top-Up	196	196	115	81	81					
Contribution for the reconstruction and widening of highways 8 and 69	66	66	42	24	15	6	3			
Contributions for the Ontario Regional Broadband Network	55	55	5	50	23	14	13			

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, CAPITAL ASSETS, PURCHASES AND OPERATING LEASES
AS AT MARCH 31, 2011—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2017 and subse- quently
					2012	2013	2014	2015	2016		
Infrastructure Stimulus Fund projects	1,163	1,163	996	167	167						
Municipal Rural Infrastructure Fund	362	362	304	58	25	33					
Road infrastructure improvements leading to border crossings in Windsor	140	140	114	26	20	6					
Government of Prince Edward Island											
Gas Tax Fund	98	98	53	45	15	15	15				
Provincial-Territorial Infrastructure Base Funding Program	175	175	134	41	41						
Government of Quebec											
Border Infrastructure Fund	147	147	41	106	35	41	26	4			
Building Canada Fund—Communities Component	410	410	8	402	122	95	70	55	60		
Building Canada Fund—Communities Component Top-Up	116	116	84	32	32						
Building Canada Fund—Major Infrastructure Component	1,058	1,058	83	975	543	393	31	8			
Contribution to complete highways 50, 185 and 35	445	445	175	270	74	74	64	37	21		
Gas Tax Fund	3,005	3,005	1,614	1,391	464	464	463				
Improve rail infrastructure for ten railway short lines	30	30	19	11	6	2	3				
Infrastructure Stimulus Fund projects											
Agreement 1 of 2	454	454	308	146	146						
Agreement 2 of 2	350	350	168	182	182						
Municipal Rural Infrastructure Fund	235	235	121	114	114						
Provincial-Territorial Infrastructure Base Funding Program	175	175	150	25	25						
Upgrade and standardize the Charles J. Des Bailleurs and Atwater drinking water treatment plants	59	59	21	38	35	3					
Government of Saskatchewan											
Building Canada Fund—Communities Component	99	99	45	54	46	8					
Contributions for highway projects	95	95	24	71	32	25	7	7			
Gas Tax Fund	372	372	204	168	56	56	56				
Infrastructure Stimulus Fund projects	116	116	106	10	10						
Provincial-Territorial Infrastructure Base Funding Program	175	175	115	60	45	5	10				
Government of the Northwest Territories											
Gas Tax Fund	98	98	53	45	15	15	15				
Provincial-Territorial Infrastructure Base Funding Program	186	186	150	36	21	11	4				
Government of the Yukon Territory											
Gas Tax Fund	98	98	30	68	38	15	15				
Provincial-Territorial Infrastructure Base Funding Program	183	183	104	79	26	26	27				
Greater Toronto Transit Authority											
Improve the GO Transit Rail and bus transit system in the Greater Toronto Area	385	385	281	104	25	9	24	46			
Halifax Regional Municipality											
Construct Halifax Central Library	18	18		18	8	10					

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, CAPITAL ASSETS, PURCHASES AND OPERATING LEASES
AS AT MARCH 31, 2011—Continued
(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2017 and subse- quently
	2012	2013	2014	2015	2016						
Manitoba Floodway Expansion Authority Inc	333	333	295	38	38						
<i>Mont Tremblant Resorts and Company Limited Partnership</i> Development of two new four-season resort villages	48	48	19	29	3	6	20				
<i>Municipality of the County of Colchester</i> Construct a multipurpose recreation complex in Truro Heights	10	10		10	10						
<i>Municipality of York</i> Duffin Creek water pollution plant project VIVA bus rapid transit project	47 85	47 85	5	47 80	36 26	11 37		2			
<i>The Board of Governors of Mount Royal University</i> Construct new integrated Performance Hall and Conservatory	20	20	1	19	4	9	6				
The Calgary Science Centre and the Creative Kids Museum Society	40	40	22	18	18						
<i>The Corporation of the City of London</i> Contribution for capital project of nine components to ensure sustainable regional water supply system	50	50	15	35	26	9					
<i>The Corporation of the Town of Kirkland Lake</i> Decommission of existing wastewater treatment plant facility and conversion into pumping station	16	16		16	2	11	3				
<i>Union of British Columbia Municipalities and the Government of British Columbia</i> Gas Tax Fund	1,638	1,638	886	752	251	251	250				
<i>Yukon Energy Corporation</i> Contribution for the construction of hydro facility and Carmacks-Stewart transmission	71 29,255	71 29,255	39 15,299	32 13,956	32 6,749	32 3,861				35	
<i>Western Economic Diversification— Alberta Infrastructure and Transportation</i> Royal Alberta Museum	30	30	10	20	16	4					
Subtotal	71,480	71,370	35,252	36,118	15,559	8,766	6,370	2,744	1,721	958	
Consolidated Crown Corporations and Other Entities—											
<i>Canada Mortgage and Housing Corporation (Minister's account)— Social Housing Program</i>	63,217 ⁽¹⁾	63,217	41,522	21,695 ⁽²⁾	1,724	1,679	1,659	1,647	1,634	13,352	
<i>International Development Research Centre— Contractual grant payments</i>	472	472		472	472						
<i>National Capital Commission— City of Gatineau</i>	16	16	6	10	10						
Subtotal	63,705	63,705	41,528	22,177	2,206	1,679	1,659	1,647	1,634	13,352	
Total transfer payment agreements	135,185	135,075	76,780	58,295	17,765	10,445	8,029	4,391	3,355	14,311	

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, CAPITAL ASSETS, PURCHASES AND OPERATING LEASES
AS AT MARCH 31, 2011—Continued

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31 2017 and subse- quently					
					2012	2013	2014	2015	2016	2017 and subse- quently
Capital assets and purchases—										
Capital assets—										
Environment—										
<i>Department—</i>										
<i>IBM Canada Ltd</i>										
Supercomputer system, Dorval Que ⁽³⁾	32	32		32	1	13	13	5		
<i>Parks Canada Agency—</i>										
<i>Banff National Park</i>										
Trans Canada Highway										
twinning—Economic										
Action Plan	130	114	45	69	69					
Trans Canada Highway										
twinning—Gateway										
and Borders Crossing										
Fund	100	76	60	16	16					
<i>Gulf Islands National Park</i>										
Land acquisition, developments and										
operations	31	31	21	10	2	2	2	2	1	1
	293	253	126	127	88	15	15	7	1	1
Fisheries and Oceans—										
<i>Griffon Hoverwork Limited</i>										
Construction of one air cushion vehicle	12	12		12	5	3	4			
<i>Irving Shipbuilding Inc</i>										
Design and construction of 9 mid-shore										
patrol vessels	194	194	43	151	70	66	13	2		
	206	206	43	163	75	69	17	2		
Industry—										
<i>Canadian Space Agency—</i>										
<i>MacDonald, Dettwiler and Associates Ltd</i>										
Scientific activities for the										
construction of the Radarsat										
Constellation	143	143	99	44	44					
National Defence—										
<i>Boeing, Ridley Park</i>										
15 medium to heavy lift										
helicopters	1,352	1,352	484	868			392	327	86	63
<i>BMT Fleet Technology Limited</i>										
ELMS Services to Ship Design	56	15	1	14	1	13				
<i>CAE Inc</i>										
Aircrew Operational										
Training services	274	274	81	193	109	31	15	9	29	
<i>DEW Engineering and Development ULC</i>										
Special equipment vehicle	131	131	5	126	17	62	46	1		
<i>DRS Technologies Canada, Kanata, Ont</i>										
Shincom Overhaul	59	59	38	21	15	6				
<i>General Dynamics Canada</i>										
Land Command Support System										
engineering and integration										
longterm support	325	325	128	197	65	65	67			
Wheeled Light Armoured Vehicle Optimized										
Weapon Systems Support	424	424	277	147	69	66	12			
<i>Gilcron Corporation</i>										
Precision approach radars	29	29	6	23	20	3				
<i>Krauss Maffei Wegmann</i>										
A4 Ops - Leopard 2 A4 Ops	88	88	21	67	67					
Replacement in Kind—Leopard 2										
conversion	39	39	7	32	10	22				
<i>Lockheed Martin Canada</i>										
Combat Systems Integration	505	361	82	279	7	13	18	18	18	205

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, CAPITAL ASSETS, PURCHASES AND OPERATING LEASES

AS AT MARCH 31, 2011—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2017 and subse- quently
					2012	2013	2014	2015	2016		
Lockheed Martin Corporation, USA											
Aurora Structural Life											
Extension Project	280	175	90	85	31	31	23				
Purchase of 17 C130J Aircrafts	2,502	2,502	1,567	935	381	181	147	113	113		
MacDonald Dettwiler and Associates Ltd											
Richmond, BC											
CP140 Aurora Aircraft imaging											
radar acquisition	280	242	229	13	13						
Naval Combat Operations Trainer	22	12	1	11	3	2	3	3			
Submarine Command Team											
Trainer	28	13	1	12	2	2	3	2	3		
Surveillance of Space Project	81	81	48	33	20	2	2	3	3	3	
Navistar Defence LLC, Warrenville, IL, USA											
MilCOTS vehicles	269	269	258	11	6	5					
Plenary Properties											
Public-private partnership arrangement to design, build, finance and maintain (35 years)	1,182	1,182		1,182				308	14	860	
Raytheon Canada Limited											
Repair and conversion of radar equipment	181	181	41	140	24	11	11	11	11	72	
Rheinmetall Canada Inc											
Repair and overhaul	33	32		32	16	14	2				
Sikorsky International Operations Inc											
Stratford, CT, USA											
Acquisition of 28 maritime helicopters	1,880	1,880	806	1,074	444	394	137	99			
Thales Canada Inc, Ottawa, Ont											
Land Command Support											
System Software											
Longterm support	175	175	76	99	40	35	24				
Tactical Control Radar											
Modernization	52	52		52	13	23	16				
The Boeing Company, St-Louis, USA											
Harpoon Weapon System											
Upgrade	26	26	9	17	11	4	2				
Weir Canada Inc											
Maritime Systems and Engineering	635	136	28	108	20	88					
	10,908	10,055	4,284	5,771	1,404	1,073	920	894	277	1,203	
Public Safety and Emergency Preparedness—											
Royal Canadian Mounted Police—											
RCMP Fleet Vehicles	72	72	39	33	33						
Public Works and Government Services—											
180 Wellington Building renovation	425	89	43	46	36	7	2	1			
Bird Design-Build Construction Ltd											
Kingsgate border crossing replacement	15	15	3	12	12						
Broccolini Construction											
22 Eddy Street, Gatineau Que ⁽³⁾	298	298		298			11	12	12	263	
455 De la Carrière Boulevard, Gatineau Que ⁽³⁾	227	227		227		4	8	9	9	197	
Green Timbers Limited Partnership											
RCMP “E” Division relocation	263	263	41	222	40	41	5	5	5	126	
HDK Canada Ltd, Marco Maritimes Limited and Maricon Construction Management Limited											
New lab science building	41	41	31	10	10						
Multivesco Inc											
30 Victoria Street, Gatineau Que ⁽³⁾	298	298		298			10	12	12	264	
North Country Maintenance Inc											
North Alaska Highway maintenance and repair	22	22	11	11	5	6					

TABLE 11.3
**TRANSFER PAYMENT AGREEMENTS, CAPITAL ASSETS, PURCHASES AND OPERATING LEASES
AS AT MARCH 31, 2011—Continued**

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2017 and subse- quently
	2012	2013	2014	2015	2016						
PCL Construction Management Inc											
Renovations of the RCMP Fort Macleod dorm, RCMP Training Academy.....	26	26	2	24	20	4					
Renovations of the Cadet Accommodation Building, RCMP Training Academy	26	26	11	15	15						
PCL Constructors Canada Inc											
New "H" Division Construction, RCMP	66	66	14	52	28	24					
Renovations to JC Wilt Infectious Diseases Research Centre	23	23	1	22	13	9					
The Great-West Life Assurance Company											
90 Elgin Street, Ottawa Ont ⁽³⁾	501	501		501				10	20	471	
West Block renovation,											
111 Wellington Street, Ottawa Ont.....	1,072	275	221	54	28	7	4	6	3	6	
	3,303	2,170	378	1,792	207	102	40	55	61	1,327	
Subtotal.....	14,925	12,899	4,969	7,930	1,851	1,259	992	958	339	2,531	
Consolidated Crown Corporations and Other Entities—											
Canadian Museum for Human Rights—											
PCL Constructors Canada Inc.....	219	207	112	95	87	8					
The Federal Bridge Corporation Limited—											
Major works and maintenance	112	112		112	93	17	1	1			
VIA Rail Canada Inc.—											
Avalon Rail Inc.....	26	20	9	11	11						
CAD Railway Services Inc	131	104	69	35	29	6					
Canadian National Railways	312	312	185	127	90	37					
Industrial Rail Services	117	109	33	76	34	21	21				
	586	545	296	249	164	64	21				
Subtotal.....	917	864	408	456	344	89	22	1			
Total capital assets.....	15,842	13,763	5,377	8,386	2,195	1,348	1,014	959	339	2,531	
Purchases—											
Canada Revenue Agency—											
Bell Canada											
Data center co-location services	40	40		40			3	4	4	29	
Data networking services	86	86	74	12	12						
CA Canada Company											
Maintenance and support for enterprise licences	68	68	9	59	11	13	14	14	7		
IBM Canada Limited											
IBM Mainframe—											
Software master agreement for licenses and support.....	101	101	90	11	11						
Microsoft Licensing GP											
Software	48	48	15	33	17	16					
	343	343	188	155	51	29	17	18	11	29	
Citizenship and Immigration—											
Medavie Inc											
Interim Federal Health Claims Processing.....	14	14	1	13	4	3	3	3			
Environment—											
IBM Canada Ltd											
Supercomputer system, Dorval Que ⁽⁴⁾	14	14		14	12	1	1				
Fisheries and Oceans—											
Provincial Airlines Ltd											
Air Surveillance Program	75	68	17	51	13	13	13	12			

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, CAPITAL ASSETS, PURCHASES AND OPERATING LEASES

AS AT MARCH 31, 2011—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31 2017 and subse- quently					
					2012	2013	2014	2015	2016	2017 and subse- quently
Foreign Affairs and International Trade—										
<i>Canadian Bank Note Company Limited</i>										
Purchase of passport materials	62	54	33	21	16	5				
Health—										
<i>Department—</i>										
Express Scripts Inc.	100	100	32	68	17	18	19	14		
<i>Public Health Agency of Canada—</i>										
<i>Pandemic readiness fees</i>										
Glaxo Smithkline.	98	98		98	9	10	10	10	10	49
Sanofi Pasteur Limited	11	11		11	2	3	3	3		
	209	209	32	177	28	31	32	27	10	49
Human Resources and Skills Development—										
<i>Canada Post Corporation</i>										
Mail delivery services	94	94	25	69	14	27	28			
<i>Davis & Henderson Limited Partnership</i>										
Private institutions that are party to an agreement with the Minister under the <i>Canada Student Financial Assistance Act</i>	349	299	200	99	69	30				
<i>St Joseph Print Group</i>										
Forms management service	18	18	6	12	12					
	461	411	231	180	95	57	28			
Industry—										
<i>Canadian Space Agency—</i>										
Exploration Surface Mobility	60	60	26	34	32	2				
<i>MacDonald Dettwiler Space and Advanced Robotics Ltd</i>										
Canadian Space Station Program	128	128	98	30	27	3				
Next Generation Canadarm	50	50	33	17	17					
	238	238	157	81	76	5				
National Defence—										
<i>Allied Wings</i>										
Pilot Training, Manitoba	1,828	1,758	368	1,390	90	81	81	79	77	982
<i>BAE Bofors System, Sweden</i>										
57mm gun	120	105	43	62	15	8	7	3	2	27
<i>BAE Global Combat Systems Inc</i>										
M777 Initial support contract	27	20	10	10	8	2				
<i>Bell Helicopter Textron Limited Canada</i>										
Optimized weapon system support CH146 Griffon	641	641	14	627	64	64	64	64	64	307
<i>Biogenie SRDC Inc, SNC Lavalin Inc, Kitnuna Projects Inc, Quantum Murray and Gruben's Transport Ltd</i>										
DEW Line Cleanup	583	153	128	25	20	5				
<i>Bombardier Inc</i>										
Jet Flying Pilot Training	2,583	1,840	982	858	92	91	92	95	98	390
<i>CAE Inc, Saint-Laurent, Que</i>										
Aircrew Operational Training services	297	297		297		5	7	12	13	260
Support to operational and training personnel	18	18		18	2	6	10			
<i>Calian, Ottawa, Ont</i>										
Manage health care providers to the Canadian Forces	604	536	350	186	61	62	63			
National maintenance contract for Class B vehicles	16	16	4	12	7	5				

TABLE 11.3
TRANSFER PAYMENT AGREEMENTS, CAPITAL ASSETS, PURCHASES AND OPERATING LEASES
AS AT MARCH 31, 2011—Continued
(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2017 and subse- quently
					2012	2013	2014	2015	2016		
Canadian Base Operators											
Logistics support and facilities maintenance services	130	130	65	65	13	13	13	13	13		
Canadian Submarine Management Group											
Victoria Class in service support	1,707	352	136	216	108	108					
Cascade Aerospace Inc, Abbotsford, BC											
Repair and overhaul of Hercules Aircraft	584	504	224	280	70	60	50	50	50		
Corporation du Fort St-Jean											
Support to St-Jean campus, St-Jean-sur-Richelieu, Que	107	107	42	65	20	22	23				
Dew Engineering and Development ULC											
Field space and water heaters	15	15		15	7	8					
Fleetway Inc, Halifax, NS											
In service support for Halifax and Iroquois Class vessels	190	100	45	55	13	14	14	14			
General Dynamics Ordnance and Tactical Systems Canada											
Ammunition	47	47	7	40	40						
Halifax Shipyard, NS											
Halifax Class modernization	760	355	238	117	19	20	19	20	19	20	
Harris Canada Inc											
CF-18 Avionics Optimized weapon system support	330	208		208	36	34	35	35	36	32	
IBM Canada Ltd											
Material acquisition and support information system	312	312	300	12	12						
IMP Group Ltd, NS											
In service support for Helicopters	818	818	484	334	99	100	105	30			
Optimized Weapon System Support	493	493	244	249	50	44	54	101			
Third line support for Sea King Helicopter ...	305	305	250	55	55						
Industrial Rubber											
Leopard 2 A4 Tanks stripping, repair, overhaul and upgrade	36	36	20	16	16						
Kelowna Flightcraft Limited											
Repair and overhaul for CC-115 & CC-138	46	46	23	23	11	12					
L-3 Communications Canada, Que											
Aircraft System Engineering Support	1,289	1,118	738	380	84	78	76	74	67	1	
Integrated Platform Management System	89	70	30	40	14	9	5	5	3	4	
L-3 Communications Electronic Systems, Enfield, NS											
CP140 Aurora Aircraft Avionics Optimized Weapon System Support	395	395	88	307	23	24	29	36	45	150	
Lockheed Martin Canada Inc, Kanata, Ont											
Combat System integration	1,323	1,320	524	796	135	181	153	126	100	101	
MacDonald Dettwiler and Associates Ltd, Richmond, BC											
Victoria Class Trainer	25	15	4	11	2	3	3	3			
McDonnell Douglas											
CF18 Fleet Modification Program	16	11		11	7	4					
Nasittuq Corporation, Ottawa, Ont											
North Warning System operation and maintenance	786	599	551	48	48						
NATO Maintenance and Supply Agency											
Support of Canadian Forces operations in Afghanistan	205	205	152	53	53						
Orenda Aerospace Corporation Mississauga, Ont											
CF18 Hornet Aircraft, engine repair and overhaul	355	20	5	15	15						

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, CAPITAL ASSETS, PURCHASES AND OPERATING LEASES

AS AT MARCH 31, 2011—Continued

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2017 and subse- quently
	2012	2013	2014	2015	2016						
Patlon Aircraft & Industries Ltd											
Aircraft arrestor system modernization.....	27	25	11	14	9	2	2	1			
Plenary Properties											
Public-private partnership arrangement to design, build, finance and maintain (35 years)	2,937	2,937		2,937			1	68	100	2,768	
Rheinmetall Canada Inc											
Close area suppression weapon	99	99	9	90	79	11					
Rheinmetall Waffe Munition GMBH <i>Germany</i>											
Halifax Class modernization	46	27	9	18	5	3	1	9			
Robica Forman Tank Ltd											
Aviation refuelers	12	12		12	12						
SAAB Microwave Canada Ltd, Halifax, NS											
Seagiraffe Radar	43	38	19	19	6	5	5	3			
Santé Montfort, National Capital Region, Ont											
Provision of health care facility for Canadian Forces	185	185	31	154	20	20	20	20	20	54	
SERCO Facilities Management Inc											
Provision of site services at 5 Wing, Goose Bay	549	549	412	137	33	34	34	35	1		
Sikorsky International Operations Inc <i>Stratford, CT, USA</i>											
Maritime helicopters in service support	3,290	3,290	508	2,782	115	239	136	105	156	2,031	
Skylink, Chapman Freeborn, First Air											
Air charter in support of Operation Athena	136	136	120	16	16						
Skylink PAE Aviation Inc											
Chartered helicopter contract in Afghanistan	95	95	82	13	13						
SNC Lavalin PAE											
Support of Canadian Forces operations in Afghanistan	550	461	414	47	47						
Telesat Canada											
North Warning System	30	30	6	24	3	3	3	3	3	9	
Telus Communications Inc, Vancouver, BC											
Global Defence Network Services	134	69	54	15	15						
Thales Canada Inc											
Fire Control Radars	67	61	21	40	3	6	2	2	2	25	
Periscope and AXP masts	44	31	20	11	8	3					
Victoria Shipbuilding Limited, BC											
Halifax Class modernization	760	301	57	244	27	50	50	50	67		
	26,084	21,311	7,842	13,469	1,720	1,439	1,157	1,056	936	7,161	
Privy Council—											
Chief Electoral Officer—											
IBM Canada Ltd, Ottawa, Ont											
Facilities management support services . . .	31	31	13	18	18						
Supply of fully integrated and functional systems and related services for federal electoral events	24	24	12	12	12						
	55	55	25	30	30						
Public Safety and Emergency Preparedness—											
Correctional Service—											
Cistel Technology Inc											
Offender management system	14	14		14	3	3	4	4			
Infrastructure support resourcing	29	29	2	27	7	7	7	6			
Coradix Technology Consulting Ltd											
Offender management system	12	12		12	4	4	3	1			

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, CAPITAL ASSETS, PURCHASES AND OPERATING LEASES
AS AT MARCH 31, 2011—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2017 and subse- quently
					2012	2013	2014	2015	2016		
Logistik Unicorp Inc											
Uniforms	18	18	2	16	3	3	3	3	3	1	
Société Emmanuel Grégoire Inc											
Emmanuel Grégoire residence	13	13	2	11	3	3	3	2			
Royal Canadian Mounted Police— Bell Canada											
Wide area network services	262	262	132	130	23	23	23	23	23	15	
Morneau Shepell											
Pension administration services	50	50	37	13	8	5					
MTS Allstream Inc											
Rental of voice communications equipment	42	42	10	32	6	6	6	6	6	2	
	440	440	185	255	57	54	49	45	32	18	
Public Works and Government Services— 200 Kent Street Limited											
Centennial Towers, Ottawa, Ont.	45	45	32	13	5	5	3				
4345177 Canada Inc											
Fontaine Building, 200 Sacré-Coeur Boulevard, Gatineau, Que.	44	44	8	36	2	2	3	3	3	23	
519719 Ontario Inc											
1600 Star Top Road, Ottawa, Ont.	76	76	32	44	5	5	5	5	6	18	
A N (Mega Centres) Inc											
550 De la Cité Blvd, Gatineau, Que.	48	48	22	26	3	3	3	3	4	10	
BCIMC Realty Corporation											
105 Hotel de Ville street, Gatineau, Que.	28	28	10	18	3	3	3	3	3	3	
Bell Canada											
Data center colocation service	45	40		40		10	10	10	10		
Local access services	57	17	4	13	2	2	2	3	4		
Secure Channel services	388	345	257	88	45	43					
Broccolini Construction											
22 Eddy Street, Gatineau Que ⁽⁴⁾	207	207		207			8	8	8	183	
455 De la Carrière Boulevard, Gatineau Que ⁽⁴⁾	171	171		171		3	6	7	7	148	
Canada Post Corporation											
Canada Post Place, Ottawa, Ont.	62	62	20	42	4	4	4	5	5	20	
CGI Information Systems and Management Consultants Inc											
Engineering services	162	141	90	51	17	12	12	10			
City of Vancouver											
Library Square Block 56, Vancouver, BC	21	21	8	13	1	1	1	1	2	7	
Computershare Trust Company of Canada											
305 Boulevard René-Levesque West, Montréal, Que.	119	119	8	111	4	4	4	5	5	89	
4225 Boulevard Dorchester West, Westmount, Que.	99	99	7	92	3	3	4	4	4	74	
Canada Place, Edmonton, Alta.	302	302	26	276	10	11	11	11	11	222	
Harry Hays Building, Edmonton, Alta.	195	195	18	177	7	7	7	7	7	142	
Joseph Sheppard Building, Toronto, Ont.	278	278	30	248	9	10	10	10	10	199	
Skyline Complex, Ottawa, Ont.	252	252	29	223	8	9	9	9	9	179	
Thomas D'Arcy McGee Building, Ottawa, Ont.	269	269	17	252	10	10	10	10	10	202	
E. Gruben's Transport Ltd											
Distant Early Warning Lines sites	11	11		11	6	5					
First Data/Payementech Canada Partner Inc and Dearborn Marchant Services Inc											
Card acceptance services Toronto, Ont.	132	132	39	93	18	21	26	28			
Fortis Corporation											
Maritime Centre, Halifax, NS.	13	13		13	1	1	1	1	1	8	

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, CAPITAL ASSETS, PURCHASES AND OPERATING LEASES

AS AT MARCH 31, 2011—Continued

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31					
					2012	2013	2014	2015	2016	2017 and subse- quently
Green Timbers Limited Partnership										
RCMP "E" Division relocation	712	712		712		7	25	25	26	629
IBM Canada										
Data Centre Operation	49	45	20	25			10	15		
M. Sullivan & Son Limited										
Johnstown Ontario, Prescott Border	17	17	5	12	12					
Minto Commercial Properties Inc										
Mercury Centre, Ottawa, Ont	356	356	28	328	13	13	13	14	14	261
Morguard Corporation and 131 Queen Street Limited										
Trusco Building, Ottawa, Ont	149	149	27	122	6	7	7	7	7	88
Morguard Corporation and 3683249 Canada Inc										
181 Queen Street, Ottawa, Ont	68	68	22	46	3	3	3	3	4	30
Multivesco Inc										
30 Victoria Street, Gatineau Que ⁽⁴⁾	207	207		207			7	8	8	184
O&Y REIT Holdings Inc										
Jean Edmonds Tower, Ottawa, Ont	62	62	37	25	6	7	7	5		
Place Montcalm (Phase III partnership)	53	53	24	29	3	4	4	4	4	10
Pomerleau Inc										
Shooting range complex and Multipurpose Center, Canadian Border Services Agency .	28	28		28	19	9				
SAP Canada Inc										
Software maintenance	23	23	12	11	3	4	4			
SNC Lavalin Operations & Maintenance Inc										
Building maintenance services	4,434	4,434	2,833	1,601	730	871				
The Canada Life Assurance Company										
Judicial Complex, Toronto, Ont	102	102	22	80	4	5	5	5	5	56
The Great West Life Assurance Company of Canada and London Life Assurance Company										
269 Laurier Street West, Ottawa, Ont	79	79	27	52	5	5	5	5	6	26
Tlcho Engineering & Environmental Services Ltd										
Remediation of Tundra mine, Phase 2	35	35	8	27	14	8	5			
	9,398	9,285	3,722	5,563	981	1,117	237	234	183	2,811
Treasury Board—										
Sun Life Assurance Company of Canada										
Public Service Health Care Plan	175	175	20	155	26	28	31	28	31	11
Subtotal	37,568	32,617	12,453	20,164	3,109	2,782	1,568	1,423	1,203	10,079
Consolidated Crown Corporations and Other Entities—										
Atomic Energy of Canada Limited—										
Purchase orders	72	72		72	71	1				
Regulatory commitments	40	40		40	40					
	112	112		112	111	1				
Canadian Air Transport Security Authority—										
Aeroguard Company Ltd	134	134	102	32	32					
Aeroguard Eastern Inc	81	81	60	21	21					
Aeroguard Inc	68	68	54	14	14					
Garda, Montreal, Que	95	95	75	20	20					
Garda of Canada	222	222	175	47	47					
Garda of the Pacific	109	109	81	28	28					
Morpho Detection	33	33	8	25	11	11	3			
NAV Canada (1 of 2)	35	35		35	7	7	7	7	7	
NAV Canada (2 of 2)	23	23		23	5	4	5	4	5	
Shannahan's Investigation and Security Inc ..	107	107	70	37	37					

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, CAPITAL ASSETS, PURCHASES AND OPERATING LEASES

AS AT MARCH 31, 2011—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2017 and subse- quently
					2012	2013	2014	2015	2016		
Smiths Detection Montreal Inc (1 of 2)	11	11		11	5	6					
Smiths Detection Montreal Inc (2 of 2)	39	39	19	20	4	4	4	5	3		
Telus Services Inc	14	14	4	10	4	5	1				
	971	971	648	323	235	37	20	16	15		
Canadian Broadcasting Corporation—											
Programming rights	144	144	98	46	34	12					
Sports rights	647	647	367	280	43	101	106	30			
Others	40	40	15	25	25						
SAP Canada	14	14	1	13	1	1	1	1	2	7	
Sintec Media Ltd	13	13		13	2	3	3	3	2		
SNC-Lavalin Profac Inc	456	456	112	344	33	35	36	37	38	165	
	1,314	1,314	593	721	138	152	146	71	42	172	
Canadian Commercial Corporation—											
Contracts with foreign customers	3,563	3,563		3,563	1,603		1,896		60	4	
Entreprise Cape Breton Corporation—											
Sydney Ports Corporation Inc	37	19	2	17	17						
National Capital Commission—											
Land management and maintenance	17	17	5	12					1	11	
National Gallery of Canada—											
Securitas Security Services	24	15	3	12	3	3	3	3			
Telefilm Canada											
Project commitments	34	34		34	32	2					
Subtotal	6,072	6,045	1,251	4,794	2,139	195	2,065	90	118	187	
Total purchases	43,640	38,662	13,704	24,958	5,248	2,977	3,633	1,513	1,321	10,266	
Total capital assets and purchases	59,482	52,425	19,081	33,344	7,443	4,325	4,647	2,472	1,660	12,797	
Operating leases—											
Environment—											
<i>Capilano Indian Reserve No. 5 of Vancouver, BC</i>											
Lease of land	385	385	139	246	8	8	8	8	8	206	
Foreign Affairs and International Trade—											
<i>Main Production and Commercial Administration</i>											
Office and parking space, Moscow	195	195	14	181	4	4	4	5	5	159	
<i>Real Estate Investment Fund North Tower</i>											
Chancery, Sao Paulo	52	52	24	28	4	4	5	5	5	5	
<i>Spanish Space Tower, S.A.U.</i>											
Chancery, Madrid	35	35	4	31	2	2	2	2	2	21	
<i>The HongKong Land Property Company Limited</i>											
Chancery, Hong Kong	32	32		32	7	7	9	9			
<i>The Wilton Co-ownership</i>											
Chancery, Dublin	18	18	2	16		1		1	1	13	
<i>Tower Plaza Associates, New York</i>											
Chancery, New York	33	33	20	13	1	2	2	2	2	4	
	365	365	64	301	18	20	22	24	15	202	
Indian Affairs and Northern Development—											
<i>Donna Conna Inc</i>											
Fees for crisis line support services	16	16	4	12	6	6					
Public Works and Government Services—											
<i>1001 Dominion Square Management Inc</i>											
1255 Peel Street, Montréal, Que	16	16	4	12	1	1	2	2	2	4	
<i>1166 Equities Inc</i>											
1166 West Pender Street, Vancouver, BC	34	34		34	5	6	6	6	6		

TABLE 11.3
TRANSFER PAYMENT AGREEMENTS, CAPITAL ASSETS, PURCHASES AND OPERATING LEASES
AS AT MARCH 31, 2011—Continued
(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2017 and subse- quently
					2012	2013	2014	2015	2016		
1258898 Ontario Ltd, Multivesco Inc											
400 Cumberland Street, Ottawa, Ont.	55	55	33	22	5	5	5	6	1		
160 Elgin Portfolio Inc and											
160 Elgin Bailholds Inc											
Bell Canada Place.	56	56	21	35	5	5	6	6	6	7	
25 Nicholas Properties Ltd											
The Albion Building, Ottawa, Ont.	19	19	3	16	2	2	2	2	2	6	
The Albion Executive Tower, Ottawa, Ont. ...	17	17	3	14	2	2	2	2	2	4	
360 Laurier Avenue West Limited											
Narano Building.	22	22	7	15	2	2	2	2	2	5	
3934381 Canada Inc											
1138 Melville Street, Vancouver BC.	110	74	2	72	7	7	7	8	8	35	
434 Queen Street Holdings Inc											
Farm Credit Building.	16	16	5	11	1	1	2	2	2	3	
74 Victoria Street and 137 Yonge Street											
Holding Limited											
74 Victoria Street, Toronto, Ont.	22	22	5	17	5	6	6				
BCIMC Realty Corporation											
100 Colonnade Road, Ottawa, Ont.	15	15		15		1	1	2	2	9	
BGV III Office Ottawa Inc											
2215 Gladwin Crescent, Ottawa, Ont.	26	26	9	17	3	4	4	4	2		
Bona Building & Management											
Company Ltd											
Place Vanier, Towers A & B, Ottawa, Ont.	102	83	72	11	3	8					
Vanier Building, Ottawa, Ont.	44	44	16	28	4	4	5	5	5	5	
Brookfield Properties Management PDV I,											
BPO Ltd and Crehay Inc											
Place de Ville, Towers A and B, Ottawa, Ont. .	59	59	26	33	13	13	7				
Brookfield Properties Management PDV 2,											
BPO Ltd and Crehay Inc											
Place de Ville, Tower C and Podium											
Ottawa, Ont.	99	99	44	55	21	21	13				
Canada Lands Company CLC Limited											
277 Front Street West, Toronto, Ont.	36	36	23	13	3	4	4	2			
Carling Business Centre.	28	28	1	27	2	3	3	3	3	13	
Dundee Canada Limited Partnership											
Airport Corporate Centre, Calgary, Alta.	18	18	8	10	1	2	2	2	2	1	
Exchange Tower Ltd, HRI Exchange Inc											
and PFS Exchange Inc											
Stock Exchange Tower, Toronto, Ont.	57	57	47	10	8	2					
Fortis Properties Corporations											
Blue Cross Centre.	13	13	1	12	2	2	2	1	1	4	
GE Canada Real Estate Equity											
Holding Company											
Richelieu Building.	25	15	1	14	3	3	3	3	2		
25 Fitzgerald Road, Ottawa, Ont.	16	16	2	14	3	4	4	3			
GM Developpement Inc, Ogesco											
Construction Inc, Pierre Martin and											
Associates Design and Architecture Inc											
1550 d'Estimauville Avenue, Quebec, Que. ...	162	157		157	3	7	7	8	8	124	
GWL Realty Advisors Inc											
2001 University Street, Montréal, Que.	17	17	4	13	1	2	2	2	2	4	
Robson Court Building, Vancouver, BC.	35	35	22	13	4	4	4	1			
HREIT Holdings 59 Corporation											
280 Broadway, Winnipeg, Man.	19	19	3	16	2	2	2	2	2	6	
Kanata Research Park Corporation											
340 Legget Drive, Ottawa, Ont.	13	13	1	12	1	1	1	2	2	5	
Minto Commercial Properties Inc											
180 Kent Street, Ottawa, Ont (1 of 2)	24	24	3	21	2	2	2	3	3	9	
180 Kent Street, Ottawa, Ont (2 of 2)	22	22	4	18	2	2	2	2	2	8	
Morguard Investment Limited in Trust for											
Hoop Realty Inc and Morguard REIT											
Heritage Place, Ottawa, Ont.	44	44	16	28	4	4	5	5	5		

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, CAPITAL ASSETS, PURCHASES AND OPERATING LEASES

AS AT MARCH 31, 2011—*Continued*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31						2017 and subse- quently
					2012	2013	2014	2015	2016		
Omers Realty Corporation, Oxford Properties Group Incorporated and 735832 Alberta Limited											
800 Burrard Street, Vancouver, BC	66	66	51	15	6	7	2				
Orlando Corporation											
5800 Hurontario Street, Mississauga, Ont.	78	78	51	27	6	6	6	6	3		
Ottawa—2200 Walkley Road Inc.											
2200 Walkley Road, Ottawa Ont.	22	14		14	1	1	1	1	2	8	
Ottawa Train Yards JV, Controlex Corporation and Arnon Corporation											
395 Terminal Avenue, Ottawa, Ont.	62	62		62		1	4	4	4	49	
Pacific Centre Leaseholds Limited											
701 Georgia Street West, Vancouver, BC.	32	32	6	26	3	3	3	3	3	11	
Pensionfund Realty Limited											
250 Albert Street, Ottawa, Ont.	50	50	12	38	5	5	2	3	5	18	
99 Metcalfe Street, Ottawa, Ont.	27	27		27	2	3	3	3	3	13	
Camelot Court, Ottawa, Ont.	20	20	6	14	3	3	3	3	2		
Place Bonaventure Property Management Inc											
800 De La Gauchetière Street West, Montreal, Que.	17	17	4	13	1	2	2	2	2	4	
Saskpen Properties Ltd c/o Harvard Developments Inc											
1870 Hamilton Street, Regina, Sask.	26	26		26			2	2	3	19	
Standard Life Centre, Ottawa, Ont											
280 Slater Street, Ottawa, Ont.	50	50	38	12	5	5	2				
333 Laurier Avenue West, Ottawa, Ont.	31	31	8	23	3	3	3	3	4	7	
Telesat Canada and Pensionfund Realty Limited											
Telesat Building, Ottawa, Ont.	19	19	3	16	2	2	2	2	2	6	
The Chambers Equities Limited											
The Chambers Building, Ottawa, Ont.	13	13	2	11	1	1	1	1	1	6	
The Standard Life Assurance Company of Canada											
Qualicum Towers A and C, Ottawa, Ont.	27	27	13	14	2	3	3	3	3		
Urbandale Corporation											
The Urbandale Building, Ottawa, Ont.	23	23	6	17	2	2	2	2	3	6	
Z.V. Holdings Corporation											
2 Constellation Crescent, Ottawa, Ont.	27	27	12	15	3	3	3	3	3		
	1,831	1,733	598	1,155	165	182	157	127	115	409	
Subtotal	2,597	2,519	805	1,714	197	216	187	159	138	817	
Consolidated Crown Corporations and Other Entities—											
Atomic Energy of Canada Limited—											
Rental of office space	74	74	13	61	12	10	8	8	8	15	
Canada Council for the Arts—											
Office accommodation	19	19	4	15	5	5	4			1	
Canadian Air Transport Security Authority—											
Sun Life Assurance Company of Canada	41	41	8	33	8	7	4	4	4	6	
Canadian Broadcasting Corporation—											
Morguard	143	143	44	99	6	7	7	7	7	65	
Telesat Canada	26	26		26					1	25	
Telesat Canada											
Transponders	195	195	131	64	13	13	13	13	12		
	364	364	175	189	19	20	20	20	20	90	
Canadian Commercial Corporation—											
Office space	20	20	1	19	2	2	2	2	2	9	
Canadian Museum of Immigration at Pier 21—											
Rent of 1055 Marginal Road, Halifax NS	50	50		50	1	1	1	1	1	45	

TABLE 11.3

TRANSFER PAYMENT AGREEMENTS, CAPITAL ASSETS, PURCHASES AND OPERATING LEASES

AS AT MARCH 31, 2011—*Concluded*

(in millions of dollars)

	Total estimated cost	Amount contracted	Amount disbursed	Outstanding obligation	Outstanding obligations to be disbursed by March 31 2017 and subse- quently					
					2012	2013	2014	2015	2016	
<i>International Development Research Centre—</i>										
<i>Omers Realty Corporation</i>										
Office space and maintenance.....	103	103	19	84	6	6	7	7	7	51
<i>Marine Atlantic Inc.—</i>										
<i>Five-year charter agreement for a passenger and freight ferry</i>										
MV Atlantic Vision	106	106	51	55	21	21	13			
MV Blue Puttees	62	62	5	57	12	12	12	12	9	
MV Highlanders.....	53	53	1	52	11	11	11	10	9	
	221	221	57	164	44	44	36	22	18	
<i>National Capital Commission—</i>										
Chambers Building, Ottawa, Ont	196	196	106	90	9	9	9	10	10	43
<i>VIA Rail Canada Inc.—</i>										
Canadian National Railways.....	103	103	61	42	5	5	5	5	6	16
<i>IBM Canada Ltd.</i>										
VIAnet Service Agreement	30	30	18	12	3	3	3	3		
Union Station, Toronto	189	189	25	164	3	3	3	3	3	149
	322	322	104	218	11	11	11	11	9	165
Subtotal.....	1,410	1,410	487	923	117	115	102	85	79	425
Total operating leases.....	4,007	3,929	1,292	2,637	314	331	289	244	217	1,242
Grand total.....	198,674	191,429	97,153	94,276	25,522	15,101	12,965	7,107	5,232	28,349

(1) The amount shown under "Total estimated cost" is a cumulative total of amounts charged to budgetary appropriations since 1992, when particulars of this obligation were first reported in the *Public Accounts of Canada*, plus the outstanding obligation reported at fiscal year end.

(2) This figure reflects the total estimated remaining contractual obligations which extend for periods up to 30 years.

(3) The amounts shown relate to a future capital lease obligation.

(4) The amounts shown relate to interest and executory costs associated with a future capital lease obligation.

International Contractual Obligations

Table 11.4 summarizes the international contractual obligations according to whether they would result in the disbursement of funds for non-budgetary share capital and loans, or for budgetary transfer payments, loans and advances and contractual obligations.

International contractual obligations reported in this table include transfer payments, loans and advances to international organizations as well as loans for the development of export trade

(administered by Export Development Canada), which Canada has agreed to disburse in the future. Future paid-in share capital represents commitments made by Canada for future purchases of non-budgetary share capital in international organizations. The amounts reported in Table 11.4 as undisbursed loans and advances and as future paid-in share capital exclude notes that have been issued and that are still unpaid as at March 31, 2011.

Table 11.4 presents information that is summarized in Note 15 to the financial statements in Section 2 of this volume.

TABLE 11.4
INTERNATIONAL CONTRACTUAL OBLIGATIONS
(in millions of dollars)⁽¹⁾

	Transfer payments	Undisbursed loans and advances	Future paid-in share capital	Total
NON-BUDGETARY SHARE CAPITAL AND LOANS—				
Foreign Affairs and International Trade—				
Development of export trade (loans administered by				
Export Development Canada)		770		
Canadian International Development Agency—				
Asian Development Bank		143		
Caribbean Development Bank		23		
		936		936
BUDGETARY TRANSFER PAYMENTS, LOANS AND ADVANCES—				
Finance—				
African Development Fund	416			416
International Development Association	1,323			1,323
	1,739			1,739
Foreign Affairs and International Trade—				
Canadian International Development Agency—				
African Development Bank		326		326
Asian Development Fund		95		95
Caribbean Development Bank—Special		35		35
Global Environment Facility (GEF) Fund		192		192
International Fund for Agricultural Development		13		13
Montreal Protocol Fund		4		4
Multilateral Investment Fund		3		3
		668		668
	1,739	668		2,407
Total	1,739	1,604		3,343

Note: Canada has agreed to lend the Poverty Reduction and Growth Trust special drawing rights (SDR) 1.2 billion of which SDR 700 million has been lent, and to subsidize the interest rate on the loan through a grant of approximately SDR 190 million, of which SDR 190 million has been paid-in.

(1) Foreign currencies were translated into Canadian dollars using the closing rates of exchange at March 31, 2011 (1USD = \$0.9696 CAD; 1SDR = \$1.54079 CAD; 1 EUR = \$1.3743 CAD).

Contingent Liabilities

A contingent liability is a potential liability which may become an actual liability when one or more future events occur or fail to occur. Contingent liabilities are recorded in the accounts when it becomes likely that a payment will be made and the amount of that payment can be reasonably estimated. The contingent liabilities of the Government are grouped into: guarantees provided by the Government, international organizations, environmental liabilities, claims and pending and threatened litigation, and insurance programs of agent enterprise Crown corporations. Additional information regarding each category is provided below.

For details of contingent liabilities of consolidated Crown corporations, refer to Table 4.4 “Contingent Liabilities of Consolidated Crown Corporations and Other Entities” in Section 4 of this volume. Particulars of contingent liabilities of enterprise Crown corporations and other government business enterprises are not consolidated with those of the Government but details of these contingencies may be found in Table 9.8 “Contingent Liabilities of Enterprise Crown Corporations and other Government Business Enterprises” in Section 9 of this volume.

Guarantees

Guarantees provided by the Government include:

- guarantees on the borrowings of enterprise Crown corporations and other government business enterprises;
- loan guarantees;
- insurance programs managed by the Government; and
- other explicit guarantees.

Losses on guarantees are recorded in the accounts when it is likely that a payment will be made to honour a guarantee and when the amount of the anticipated loss can be reasonably estimated. The amount of the allowance is determined by taking into

consideration the nature of the guarantee, loss experience and the use of other measurement techniques. Borrowings of enterprise Crown corporations and other government business enterprises are recorded as liabilities for the portion not expected to be repaid directly by these corporations.

Table 11.5 lists the outstanding guarantees and is summarized in Note 16 to the financial statements in Section 2 of this volume. The authorized limits indicated in Table 11.5 represent the aggregate total of various types of authorities of Government bodies as stipulated in legislation, legal agreements or other documents that may be in force at any one time.

TABLE 11.5
GUARANTEES PROVIDED BY THE GOVERNMENT
AS AT MARCH 31, 2011
(in millions of dollars)

	Authorized limit (where applicable)	Principal amount outstanding
Guaranteed borrowings of enterprise Crown corporations and other government business enterprises—		
Agent enterprise Crown corporations		227,642 ⁽¹⁾
Non-agent enterprise Crown corporations and other government business enterprises—		
Canadian Wheat Board, The		2,177
Total—Guaranteed borrowings		229,819
Other guarantees provided by the Government—		
Loan guarantees—		
Agriculture and Agri-Food—		
Advance Payments Program— <i>Agricultural Marketing</i> <i>Programs Act</i>	5,000	1,197
<i>Farm Improvement Loans Act (FILA) and Canadian</i> <i>Agricultural Loans Act (CALA)</i>	3,000	87
Human Resources and Skills Development—		
<i>Canada Student Loans Act</i>	10,782	35
Indian Affairs and Northern Development—		
Indian Economic Development Guarantee Program	60	1
On-Reserve Housing Guarantee Program:	2,200	
Canada Mortgage and Housing Corporation		1,305
Other approved lenders		592
Industry—		
Enterprise Development Program	1,200	⁽²⁾
Regional Aircraft Credit Facility	1,500	138
<i>Small Business Loans Act (SBLA)</i>	1,838	⁽²⁾
<i>Canada Small Business Financing Act (CSBFA)</i>	1,679	688
<i>Capital Leasing Pilot Project</i>	16	5
Total Loan guarantees	27,275	4,048
Insurance programs managed by the Government—		
Foreign Affairs and International Trade—		
Accounts administered for the Government by Export Development Canada	20,000	292

TABLE 11.5
GUARANTEES PROVIDED BY THE GOVERNMENT
AS AT MARCH 31, 2011—Concluded
(in millions of dollars)

	Authorized limit (where applicable)	Principal amount outstanding
Finance—		
Mortgage insurance:	250,000	
Genworth Financial Mortgage Insurance Company of Canada		1,173
Canada Guaranty Mortgage Insurance Company		85
PMI Mortgage Insurance Company of Canada		(2)
Canadian Nuclear Safety Commission—		
Nuclear Liability Reinsurance Account	1,050	582
Total—Insurance programs managed by the Government	271,050	2,132
Other explicit guarantees—		
Agriculture and Agri-Food—		
National Biomass Ethanol Program	140	25
Price Pooling Program— <i>Agricultural Marketing</i>		
<i>Programs Act</i>		33
Finance—		
Obligations to The Canadian Wheat Board under the Agri-		
Food Credit Facility (ACF) and the Credit Grain Sales		
Program (CGSP)		264
Canadian Broadcasting Corporation—		
Financial Guarantee		188
Total—Other explicit guarantees	140	510
Total—Gross guarantees	298,465	236,509
Less: allowance for guarantees		592
NET EXPOSURE UNDER GUARANTEES		235,917

Note: This table excludes insurance programs operated by agent enterprise Crown corporations. Information on these programs is disclosed in Note 16 to the financial statements in Section 2 of this volume and additional information is provided in Table 11.7 of this section.

(1) Details can be found in Table 9.6 in Section 9 of this volume.

(2) Less than \$500,000.

Advance Payments Program — *Agricultural Marketing Programs Act*

The Advance Payments Program (APP) provides producers with a cash advance on the value of their agricultural products during a specified period. By improving their cash flow throughout the year, the APP helps crop and livestock producers meet their financial obligations and benefit from the best market conditions.

Under the APP, the federal government guarantees repayment of cash advances issued to farmers by the producer organization. These guarantees help the producer organization borrow money from financial institutions at lower interest rates and issue producers a cash advance on the anticipated value of their farm product that is being produced and/or that is in storage. The maximum cash advance of the program is \$0.4 million and the loans generally have a repayment term of 18 months.

Farm Improvement Loans Act and Canadian Agricultural Loans Act

The *Canadian Agricultural Loans Act* (CALA) program is a financial loan guarantee program that gives farmers easier access to credit. Farmers can use these loans to establish, improve, and develop farms; while Agricultural co-operatives may also access loans to process, distribute, or market the products of farming.

The CALA program builds on and replaces the previous *Farm Improvement and Marketing Co-operative Loans Act* (FIMCLA) program, which has helped farming operations grow their businesses by guaranteeing loans issued through financial institutions since 1988.

Through the CALA, the Government of Canada is supporting the renewal of the agricultural sector and enabling co-operatives to better seize market opportunities. This program guarantees

95 percent of the value of loans provided to farms and cooperatives by financial institutions. For individual applicants, including corporations, the maximum amount for a *Canadian Agricultural Loans Act* loan is \$0.5 million. Most loans are repayable within ten years; for loans on land purchases, the repayment period is 15 years.

Canada Student Loans Act

Student loans provided by financial institutions between 1964 and August 1995, under the *Canada Student Loans Act*, are fully guaranteed by Human Resources and Skills Development Canada (HRSDC) to the lenders. HRSDC reimburses the lenders for the outstanding principal, accrued interest and costs in the event of default, permanent disability or death of the borrower.

Indian Economic Development Guarantee Program

This program authorizes Indian Affairs and Northern Development Canada to guarantee loans for non-incorporated Indian businesses on a risk-sharing basis with commercial lenders because security restrictions in the *Indian Act* prevent the mortgage and seizure of property located on reserves. Guarantees are provided for various types of borrowers whose activities contribute to the economic development of Indians and enable them to develop long-term credit relationships with mainstream financial institutions.

Loans issued under this program cannot exceed a term of 15 years and the line of credit must be renewed every year. Interest rates on guaranteed loans are consistent with rates provided by lending institutions to commercial businesses, which are usually based on a spread from the prime lending rate. Any security pledged for a guaranteed loan may not be released by the lending institution without the prior approval of the Minister of Indian Affairs and Northern Development.

On-Reserve Housing Guarantee Program

This program authorizes Indian Affairs and Northern Development Canada to guarantee loans to individuals and Indian bands to assist in the purchase of housing on reserves because security restrictions in the *Indian Act* prevent the mortgage and seizure of property located on reserves. These loan guarantees enable status Indians residing on reserves, Band councils, or their delegated authorities, to secure housing loans without giving the lending institution rights to the property.

Loans under this program are issued by registered lending institutions and Canada Mortgage and Housing Corporation. Payments of principal and interest for loans issued under this program are amortized over a period of 25 years. The interest rates on the guaranteed loans are consistent with conventional mortgage interest rates offered by the major banks.

Enterprise Development Program

The Enterprise Development Program (EDP) was established in 1977 to encourage the growth of the manufacturing and processing sectors of Canadian industry by improving their viability and international competitiveness. One method of assistance was

to provide insurance, of up to 90 percent, to support term loans made by private lenders to restructure operations or supplement working capital when normal financing was not available on reasonable terms.

The program required insured lenders to take reasonable fixed asset security, and provide loans at normal commercial interest rates and terms. The insured lenders were paid 90 percent of the losses sustained by them, after realizing on the security when a company defaulted. The program was closed in the mid-eighties as part of Program Review.

Regional Aircraft Credit Facility

The Regional Aircraft Credit Facility Program was established in 2004 to provide sales financing assistance in the form of loan guarantees to enable domestic air carriers to acquire Canadian-built fixed-wing commercial jets.

The guarantees are provided on commercial terms and are secured by the aircraft financed by private lenders. These guarantees have a life of 15 years. This program expired on March 31, 2008.

Small Business Loans Act and Canada Small Business Financing Act

The *Small Business Loans Act* (SBLA) includes loans registered until March 31, 1999 and the *Canada Small Business Financing Act* (CSBFA) includes both the core loans component (loans registered since April 1, 1999) and the Capital Leasing Pilot Project (leases registered between April 1, 2002 and March 31, 2007). In collaboration with financial institutions, the programs offered under these Acts are designed to help Canadian small and medium-sized enterprises (SMEs) get access to loan and capital leasing financing that would not otherwise have been available, or would only have been available under less favourable terms. In the event a registered loan or lease defaults, the Government pays 85 percent of the net eligible losses. To be eligible, SMEs must be for-profit businesses with revenues not exceeding \$5 million per year.

Accounts administered for the Government by Export Development Canada (EDC)

The Government of Canada has authorized support for insurance and guarantee programs which on the basis of EDC's risk management practices, could not be supported under EDC's Corporate Account but are in the national interest. Canada Account transactions consist of activities undertaken by EDC pursuant to Section 23 of the *Export Development Act*.

Mortgage Insurance

The Department of Finance guarantees loans insured by the Genworth Financial Mortgage Insurance Company Canada, the Canada Guaranty Mortgage Insurance Company and PMI Mortgage Insurance Company Canada. The maximum amount of guarantees that can be provided to eligible private sector insurers can not exceed a value of \$250 000 million. Each eligible private sector insurer is required to pay a quarterly risk premium to the Government and maintain a minimum reserve fund to offset losses.

Nuclear Liability Reinsurance Account

Under the *Nuclear Liability Act* (NLA), operators of designated nuclear installations are required to possess basic and/or supplementary insurance of \$75 million per installation for specified liabilities. The federal government has designated the Nuclear Insurance Association of Canada (NIAC) as the sole provider of third-party liability insurance and property insurance for the nuclear industry in Canada. The NIAC provides insurance to nuclear operators under a standard policy.

The policy consists of two types of coverage: Coverage A and Coverage B. Coverage A includes only those risks that are accepted by the insurer; that is, bodily injury and property damage. Coverage B risks include personal injury that is not bodily; for example, psychological injury, damage arising from normal emissions, and damage due to acts of terrorism.

The NIAC receives premiums from operators for both coverages; however, premiums for Coverage B risks are remitted to the federal government, which reinsures these risks under its reinsurance agreement with the NIAC. Through the reinsurance agreement, the federal government assumes the liability associated with the difference between the basic insurance coverage provided by the NIAC and the full \$75 million of liability imposed by the NLA, as well as for events listed under coverage B.

The Canadian Nuclear Safety Commission (CNSC) administers the Nuclear Liability Reinsurance Account on behalf of the federal government. The CNSC receives the premiums, paid by the operators of nuclear installations, for the supplementary insurance coverage and credits these to the Nuclear Liability Reinsurance Account in the Consolidated Revenue Fund.

National Biomass Ethanol Program

By Agreement dated March 30, 2001 (and amended in September 1, 2003), Her Majesty the Queen in the Right of Canada as represented by the Minister of Agriculture and Agri-Food and Farm Credit Canada (FCC) entered into the National Biomass Ethanol Program (NBEP). The purpose of the program is to encourage new biomass fuel ethanol production in Canada. Guarantees are provided in relation to the Line of Credit Agreements entered into by Farm Credit Canada.

Price Pooling Program — Agricultural Marketing Programs Act

The Price Pooling Program (PPP) provides a price guarantee that protects marketing agencies and producers against unanticipated declines in the market price of their products. Program participants use the price guarantee as security in obtaining credit from lending institutions. This credit allows the marketing agency to improve cash flow of producers through an initial payment for products delivered. It also provides equal returns to producers for products of like grades, varieties and types. This program is designed to assist and encourage cooperative marketing of eligible agricultural products, including processed products.

Obligations to the Canadian Wheat Board under the Agri-Food Credit Facility and the Credit Grain Sales Program

The Department of Finance manages guarantees to The Canadian Wheat Board for the repayment of the principal and interest of all receivables resulting from sales made under the Credit Grain Sale Program and a portion of credit sales made under the Agri-Food Credit Facility.

Financial Guarantee

The Canadian Broadcasting Corporation provided an absolute and unconditional guarantee, as part of the sale of receivables, of the full payment and timely payments of receivables by the ultimate debtors until 2027.

International Organizations

Within contingent liabilities, callable share capital represents the portion of Canada's capital subscriptions that has not yet been paid-in. Callable capital is subject to call by offshore banks in the event that they were unable to meet their obligations.

Table 11.6 details the contingent liabilities for international organizations and is summarized in Note 16 to the financial statements in Section 2 of this volume.

TABLE 11.6
INTERNATIONAL ORGANIZATIONS
CONTINGENT LIABILITIES
(in millions of dollars)⁽¹⁾

	March 31/ 2011	March 31/ 2010
NON-BUDGETARY SHARE CAPITAL		
AND LOANS—		
Callable Share Capital—		
Finance—		
European Bank for Reconstruction and Development	689	622
International Bank for Reconstruction and Development (World Bank)	4,915	5,149
Multilateral Investment Guarantee Agency	44	47
	5,648	5,818
Foreign Affairs and International Trade—		
Canadian International Development Agency—		
African Development Bank	5,845	1,165
Asian Development Bank	6,240	2,154
Caribbean Development Bank	119	50
Inter-American Development Bank	7,627	7,990
	19,831	11,359
Total	25,479	17,177

⁽¹⁾ Foreign currencies were translated into Canadian dollars using the closing rates of exchange at March 31, 2011 (1USD = \$0.9696 CAD; 1SDR = \$1.54079 CAD; 1 EUR = \$1.3743 CAD).

Environmental Liabilities

Remediation of Contaminated Sites

Based on management's best estimates, a liability for the estimated costs related to the remediation of contaminated sites is accrued when the contamination occurs, or when the Government becomes aware of the contamination, and is obligated or likely obligated to incur such costs. As at March 31, 2011, the Government has recorded a liability of \$4,354 million for approximately 2,200 sites (\$3,493 million in 2010 for approximately 2,400 sites).

The Government has estimated possible additional clean-up costs of \$1,044 million (\$1,512 million in 2010) that are not accrued as these are undeterminable at this time. The change in contingent liabilities related to contaminated sites is due to the additional information gathered during the year which enabled the potential liability for certain sites to be more accurately estimated.

Future Asset Restoration

Based on management's best estimates, a liability of \$16 million (\$16 million in 2010) has been recorded for likely management and clearance action on approximately 42 unexploded explosive ordnance (UXO) affected sites (30 affected sites in 2010). Management has estimated possible additional clearance costs ranging from \$180 million to \$524 million that are not accrued as these are undeterminable at this time.

The Government's ongoing efforts to assess contaminated sites and UXO affected sites may result in additional liabilities related to newly identified sites, or changes in the assessments or intended use of existing sites. These adjustments will be accrued in the year in which they become known.

Claims and Pending and Threatened Litigation

Please refer to Note 16 to the financial statements in Section 2 of this volume for information on claims and pending and threatened litigation.

Insurance Programs of Agent Enterprise Crown Corporations

An insurance program is a program where the insured, an outside party, pays an insurance fee which is credited to an insurance fund or provision. The amount of the fee is based on the estimated amount of insurance fund or provision needed to meet future claims. The Canada Deposit Insurance Corporation, Canada Mortgage and Housing Corporation, and Export Development Canada currently operate insurance programs as agents of Her Majesty. Insurance programs operated by private corporations such as employee group insurance, dental plans, etc., are not included in this definition.

The insurance programs are intended to operate on a self-sustaining basis. However, in the event the corporations have insufficient funds, the Government will have to provide financing. The Government expects that all three corporations will cover the cost of both current claims and possible future claims.

Information presented in Table 11.7 has not been audited since the information presented therein is derived from interim financial statements. Additional financial information relating to these corporations may be found in the "*President of the Treasury Board's Annual Report to Parliament - Crown Corporations and Other Corporate Interests of Canada*". Information contained in Table 11.7 is also summarized in Note 16 to the financial statements in Section 2 of this volume.

TABLE 11.7
SUMMARY OF INSURANCE PROGRAMS OF AGENT ENTERPRISE CROWN CORPORATIONS
FOR THE YEAR ENDED MARCH 31, 2011
(in millions of dollars)

	Canada Deposit Insurance Corporation ⁽¹⁾		Canada Mortgage and Housing Corporation ⁽²⁾				Export Development Canada ⁽³⁾	
			Mortgage Insurance Fund		Mortgage-Backed Securities Guarantee Fund			
	2010-2011	2009-2010	2010-2011	2009-2010	2010-2011	2009-2010	2010-2011	2009-2010
Insurance in force as at reporting date	603,842	590,013	519,600	482,328	325,662	302,444	23,964	21,427
Opening balance of Fund	857	959	8,200	7,444	976	1,440	(3)	(3)
Revenues for the period—								
Premiums and fees	253	198	1,749	1,706	221	201	219	200
Investment income	34	31	762	641	2,129	625		
Other revenues			6	5	4	4		
Total revenues	287	229	2,517	2,352	2,354	830	219	200
Expenses for the period—								
Loss on/provision for claims		300	470	1,120			26	110
Interest on borrowing			1		1,777	1,338		
Administrative expense	29	30	196	190	13	12		
Other expenses (includes taxes)	2	1	507	289	154	(116)		
Total expenses	31	331	1,174	1,599	1,944	1,234	26	110
Net income or (loss) for the period	256	(102)	1,343	753	410	(404)	193	90
Adjustments			1	3		(59)		
Closing balance of Fund	1,113	857	9,544	8,200	1,386	977	(3)	(3)
Net claims during the period ⁽⁴⁾			719	569	*	*	75	226
Five year average of net claims paid			425	311	*	*	92	79

*Not applicable.

⁽¹⁾ The Canada Deposit Insurance Corporation (CDIC) provides insurance on deposits placed with member banks and trust and loan companies for up to \$100,000 per depositor, per institution. The Corporation is funded by premiums assessed against its member institutions.

⁽²⁾ Canada Mortgage and Housing Corporation (CMHC) administers two funds: the Mortgage Insurance Fund (MIF) and the Mortgage-Backed Securities Guarantee Fund (MBSGF). The MIF provides insurance for a fee, to lending institutions to cover mortgage lending on Canadian housing. Besides establishing a framework of confidence for mortgage lending by lending institutions, the Fund facilitates an adequate supply of mortgage funds by reducing the risk to lenders and by encouraging the secondary market trading of mortgages, to make housing more accessible for Canadians. An actuarial study of the MIF is produced as of September 30 of each year. The Corporation determines provisions for claims and unearned premiums at December 31 using valuation factors taking into account new business, claims and interest for the last quarter. The MBSGF supports two CMHC guarantee products: *National Housing Act* (NHA) Mortgage-Backed Securities and Canada Mortgage Bonds. The Mortgage-Backed Securities (MBS) program was implemented in 1987. For a guarantee fee paid by approved financial institutions, CMHC and ultimately the Government guarantee timely payment of monthly principal and interest to MBS investors who participate in a pool of insured residential mortgages which have been repackaged by the financial institution into investments which can be sold to investors in denominations as low as \$1,000. The Canada Mortgage Bond (CMB) program was implemented in 2001. Under this program, bonds are issued by a special purpose trust known as Canada Housing Trust and sold to investors in denominations as low as \$1,000. The proceeds of the bonds are used to purchase mortgages packaged into newly issued NHA MBS, Canada Mortgage Bonds of \$199,238 million (\$180,440 million in 2010) including accrued interest, issued by the Trust carry the full faith and credit of the Government of Canada. The timely payment of semi-annual interest and principal at maturity is guaranteed by the Government of Canada through CMHC.

⁽³⁾ Export Development Canada (EDC) provides export and foreign investment insurance to Canadian businesses to facilitate and develop export trade. The insurance program has been adequate to provide for the full cost of claims experienced to date and for the cost of future claims established based on previous claims experience. The Corporation does not maintain a separate fund for its insurance program and therefore the balance of the fund is not available. EDC maintains an allowance for claims on insurance which is based on an actuarial review of net loss experience and potential net losses. The balance of the allowance is \$477 million (\$543 million in 2010).

⁽⁴⁾ Refers to the difference between claims and amounts received from sales of related assets and other recoveries.

SECTION 12

2010-2011

PUBLIC ACCOUNTS OF CANADA

Index

INDEX

A

Abandonment reserve fund—
Canada Hibernia Holding Corporation, 6.34, 6.36

Aboriginal Business Loan Insurance Program, 9.32, 9.36

Accountable advances, miscellaneous, 9.31, 9.33

Accounting for expenses, 3.8

Accounting for revenues, 3.3

Accounts administered for the Government by Export
Development Canada (EDC), 11.28, 11.30

Accounts payable, 5.3
and accrued liabilities, 1.11, 1.16, 2.6, 5.2
by category, 5.2
other, 2.6, 5.3, 5.6

ACCOUNTS PAYABLE AND ACCRUED LIABILITIES, 5

Accounts receivable of consolidated Crown corporations
and other entities, 7.4

Accrued benefit obligation, 2.20

Accrued salaries and benefits, 5.3

Accumulated deficit, 1.9, 1.16, 2.6, 2.15
at beginning of year, 1.15, 2.5, 3.3
at end of year, 1.15, 2.5, 3.3
detailed statement of operations and, 1.15

Accumulated other comprehensive income, 2.15

ACQUISITION OF LAND, BUILDINGS AND WORKS,
see Volume III, Section 4

ACQUISITION OF MACHINERY AND EQUIPMENT,
see Volume III, Section 5

Actuarial valuations, 6.19
and assumptions, 2.20

Administered accounts, 6.36, 6.39

Advance account—Telefilm Canada, 6.40, 6.45

Advance Payments Program—Agricultural Marketing
Programs Act, 11.28, 11.29

African Development Bank, 9.24, 9.25, 9.26

African Development Fund, 5.4, 9.25

Aging of other accounts receivable, 7.4

Aging of taxes receivable, 7.3

Agricultural Commodities Stabilization Accounts, 4.10, 4.12

Agricultural Marketing Programs Act—
Advance Payments Program, 11.28, 11.29
Price Pooling Program, 11.29, 11.31

AgriInvest Program, 6.40, 6.45

AgriStability Program (previously Canadian Agricultural
Income Stabilization), 6.40, 6.45

Air travellers security charge, 3.4

Allowance for guarantees, 1.16, 2.6, 5.2, 5.14

Allowance for pension adjustments, 6.2, 6.20, 6.29

Allowance for valuation, 1.19, 9.3, 9.40

Amount expected to be repaid from future
appropriations, 1.19, 9.5

Andean Development Corporation, 9.25

Annual deficit, 2.5, 2.7, 2.8, 3.3

Annual surplus or deficit, 1.15, 1.17, 1.18

Annuities agents' pension account, 6.40, 6.44

Armed services, Estates, 6.35, 6.39

Asian Development Bank, 5.4, 9.24, 9.26
Special, 9.25

Asian Development Fund, 5.4, 9.25

Assessed taxes under objection or appeal, 2.31

Assets under capital leases, 10.2, 10.6
by main category, 10.6

Atlantic Provinces Power Development Act, 9.29, 9.30

A—Concluded

Atomic Energy of Canada Limited, 3.7
(nuclear facility decommissioning), 5.12

Auditor General of Canada Report on the Financial Statements
of the Government of Canada, 2.4

Authorities available from previous years,
see Volume II, Section 1

Authorities for the spending of proceeds from the disposal of
surplus Crown assets, *see Volume II, Section 1*

Authorities granted by statutes other than Appropriation Acts,
see Volume II, Section 1

Authorities granted in current year Appropriation Acts,
see Volume II, Section 1

Aviation gasoline and diesel fuel, Excise tax, 3.4

B

Basis of accounting, 2.9

Benefit trust fund, 6.35, 6.39

Bonds for Canada Pension Plan, 1.16, 1.20, 6.2, 6.7, 6.11

Borrowing authorities, 2.12

Borrowings by consolidated agent Crown corporations, 4.8

Borrowings by enterprise Crown corporations and other
Government Business Enterprises, 9.14

Borrowings of enterprise Crown corporations designed as agents
of Her Majesty, 6.10

Budgetary balance, The, 1.5

Business Development Bank of Canada, 1.19, 9.5, 9.6

C

Canada bills, 6.2, 6.7
before revaluation, 6.7

Canada Development Investment Corporation,
Holdback—Privatization, 6.34, 6.36

Canada Foundation account, 6.41, 6.46

Canada Hibernia Holding Corporation,
Abandonment reserve fund, 6.34, 6.36

Canada Investment Fund for Africa, 9.18, 9.19

Canada Labour Code—
Other, 6.34, 6.36
Wage recovery appeals, 6.34, 6.37

Canada Lands Company Limited, 9.5, 9.6

Canada Millennium Scholarship Foundation Excellence Awards,
6.41, 6.47

Canada Mortgage and Housing Corporation, 1.19, 9.5, 9.6

Canada Pension Plan, 6.32, 6.51
Bonds for, 1.16, 1.20, 6.2, 6.7, 6.11
Due to, 1.16, 1.19, 2.22, 6.2, 6.32

Canada Pension Plan Investment Board, 9.18
transfers to, 6.32

Canada Premium Bonds, 6.6

Canada/Provinces Business Service Centre, 6.42, 6.48

Canada's Economic Action Plan, 1.4
progress in implementing, 1.4

Canada savings and Canada premium bonds,
see Retail debt

Canada Savings Bonds, 6.6

Canada Small Business Financing Act, 11.28, 11.30

Canada Student Business Financing Act, 11.28, 11.30

C—Continued

Canada Student Loans Act, 11.28, 11.30
 Canada Student Loans Program, 9.31, 9.36
 Canadian Agricultural Income Stabilization,
 see AgriStability Program
 Canadian Agricultural Loans Act, Farm Improvement
 Loans Act and, 11.28, 11.29
 Canadian Centre for Occupational Health and Safety—
 Donations, 5.7, 5.9
 Canadian Commercial Bank, 9.31, 9.34
 and Northland Bank Holdback Account, 4.11, 4.13
 Canadian currency borrowings,
 Issuance of, 1.18, 2.8
 Repayment of, 1.18, 2.8
 Canadian currency—Cash in bank, 7.2
 Canadian Dairy Commission, 9.5, 9.7
 account, 6.34, 6.36
 Canadian Forces Pension Fund Account, 6.20, 6.21, 6.23
 Canadian Forces Superannuation Account, 6.20, 6.21, 6.23
 Canadian Institutes of Health Research—
 Donations for research, 5.7, 5.9
 Endowments for health research, 5.8, 5.10
 Canadian producers of frozen groundfish, 9.31, 9.34
 Candidates' and committees' deposits—
 Election and referendum, 6.35, 6.37
 Capital assets and purchases, 11.15
 Capital assets, purchases and operating leases,
 Transfer payment agreements, 11.3
 Capital investment activities, 1.18, 2.8
 Capital leases, 6.12
 Capital subscriptions, 9.24
 Caribbean Development Bank, 9.24, 9.26
 Agricultural Development Fund, 9.25
 Commonwealth Caribbean Regional, 9.25
 Special, 5.4, 9.25
 Cash,
 and accounts receivable, 1.16, 2.6, 7.2
 interest on bank deposits, 3.7
 and cash equivalents, 1.16, 2.6, 2.10, 2.22, 7.2
 at beginning of year, 1.18, 2.8
 at end of year, 1.18, 1.20, 2.8
 in Canadian currency, 1.20
 in foreign currencies, 1.20
 items not affecting, 1.18, 2.8
 net increase or decrease in, 1.18, 2.8
 provided or used by,
 capital investment activities, 1.18, 2.8
 financing activities, 1.18, 2.8
 investing activities, 1.18, 2.8
 operating activities, 1.18, 2.8
 used for interest, 2.8
 CASH AND ACCOUNTS RECEIVABLE, 7
 Cash flow, 1.13, 1.14
 Statement of, 1.18
 Cash in bank, 7.2
 Canadian currency, 7.2
 Foreign currencies, 7.2
 Special deposits, 7.2
 Cash in hands of collectors and in transit, 7.2
 Cash in transit, 7.2
 Central American Bank for Economic Integration, 9.25
 Change due to,
 inventories, 1.17, 2.7
 prepaid expenses, 1.17, 2.7
 tangible capital assets, 1.17, 2.7

C—Continued

Change in,
 accrued benefit obligation and market related value of
 investments, 2.20
 foreign exchange accounts, 1.18, 2.10
 net debt during the year, 1.17, 2.7
 pension and other future benefits, 1.18, 2.8
 taxes receivable, 1.18, 2.8
 Changes in liability for remediation of contaminated sites, 5.13
 Children's benefits, 1.15, 2.5
 Civil service insurance fund, 6.40, 6.43
 Claims and pending and threatened litigation, 2.31, 11.32
 Collaborative research projects,
 Health, 6.41, 6.46
 Public Health Agency of Canada, 6.41, 6.47
 Common school funds—Ontario and Quebec, 6.41, 6.46
 Commonwealth War Graves Commission, 9.32, 9.39
 Company stock option, 9.32, 9.38
 Comparison of actual results to budget projections, 1.8
 Comprehensive income, other, 2.5, 2.7, 3.3
 Comprehensive land claims, 2.31
 CONSOLIDATED ACCOUNTS, 4
 Consolidated accounts, 3.7
 Consolidated Crown corporations, 3.6
 Consolidated Crown corporations and other entities, 2.24, 4.3
 accounts receivable, 7.4
 Atomic Energy of Canada Limited
 (nuclear facility decommissioning), 5.12
 other cash, 7.2
 others, 5.12
 Consolidated specified purpose accounts, 4.10
 interest, 3.12
 other, 4.11, 4.13
 Consolidation adjustment, 5.3, 6.4, 6.5, 6.11, 6.43, 9.32, 9.40
 Construction of multi-purpose exhibition buildings, 9.31, 9.33
 Contingent liabilities, 2.11, 2.30, 11.27
 International Organizations, 11.31
 of consolidated Crown corporations and other entities, 4.8
 of enterprise Crown corporations and other Government
 Business Enterprises, 9.15
 Contractors' security deposits,
 Bonds—Other departments and agencies, 6.35, 6.38
 Cash—
 Canadian Food Inspection Agency, 6.34, 6.36
 Public Works and Government Services, 6.35, 6.38
 Royal Canadian Mounted Police, 6.35, 6.38
 Certified cheques—Agriculture and Agri-Food, 6.34, 6.36
 Contractual obligations, 2.30, 11.2
 and contingent liabilities, 2.6, 11.2
 of enterprise Crown corporations and other
 Government Business Enterprises, 9.16
 Schedule of minimum payments, 11.2
 CONTRACTUAL OBLIGATIONS AND CONTINGENT
 LIABILITIES, 11
 Co-operative Housing Project, 9.18
 Corporate—Income tax revenues, 1.15, 2.5, 3.4, 5.11
 Corporate sponsorships and donations, 5.7, 5.10
 Cost-sharing agreement—Office of the Information
 and Privacy Commissioners of Canada, 6.42, 6.49
 Council of Yukon First Nations—Elders, 9.32, 9.36
 Courts Administration Service—
 Security for costs, 6.34, 6.37
 Special account, 6.42, 6.49
 Credit card—Special project fund, 6.43, 6.50

C—Concluded

- Credit risk related to swap and foreign-exchange forward agreements, 2.28
 - Crop Reinsurance Fund, 4.10, 4.12
 - Cross-currency swap revaluation, 1.16, 1.20, 6.2, 6.8, 6.10, 6.11
 - Crown corporations, 3.6
 - other program expenses, 1.15, 2.5
 - other revenues, 1.15, 2.5, 3.6
 - Crown corporations and other entities, 2.24
 - Customs and excise, 5.11
 - Customs duties receivable, 2.23, 7.3
 - Customs import duties, 1.15, 2.5, 3.4, 3.5
- D**
- Defence Services Pension Continuation Act, 6.21
 - Deferred revenues, 5.3, 5.7
 - Specified purpose accounts, other, 5.8
 - Dependants' pension fund, 6.40, 6.45, 6.75
 - Deposit accounts, 6.34
 - Deposit and trust accounts, 6.2, 6.34
 - Deposits/Disbursements—Worker's Compensation Board, 6.40, 6.45
 - Deposits on disposals, 6.35, 6.38
 - Derivative financial instruments, 2.27, 2.29
 - Detailed statement of,
 - financial position, 1.16
 - foreign exchange, unmatured debt and cash transactions, 1.20
 - non-budgetary transactions and of non-financial assets, 1.19
 - operations and accumulated deficit, 1.15
 - Details of obligation related to capital leases, 6.12
 - Details of other program expenses of other ministries,
 - see *Volume II, Section 1*
 - Details of other transfer payments by ministry,
 - see *Volume II, Section 1*
 - Details of spendable amounts,
 - see *related ministerial section in Volume II*
 - Developing countries—International development assistance, 9.20, 9.22
 - Development of export trade, 9.20
 - Donation and bequest accounts, 5.7
 - Donations—
 - Canadian Centre for Occupational Health and Safety, 5.7, 5.9
 - Indian Residential Schools Truth and Reconciliation Commission—National Events, 5.7, 5.9
 - Rideau Hall, 5.7, 5.9
 - Donations for research, 5.7, 5.9
 - Due to Canada Pension Plan, 1.16, 1.19, 2.22, 6.2, 6.32

E

- Economic Action Plan, Canada's, 1.4
- Economic highlights, 1.3
- Election and referendum—Candidates' and committees' deposits, 6.35, 6.37
- Employment insurance benefits, 1.15, 2.5
- Employment Insurance Operating Account, 4.10, 4.12, 4.15
 - transactions in the, 4.13
- Employment insurance premiums, 1.15, 2.5, 3.3, 3.5
- Endangered species—Donations, 5.7, 5.9
- Endowment interest accounts, 5.8
- Endowment principal, 4.11, 4.14
- Endowments for health research, 4.11, 4.14, 5.8, 5.10

E—Concluded

- Energy taxes, 1.15, 2.5, 3.4, 3.5
- Enterprise Crown corporations
 - and other government business enterprises, 1.16, 1.18, 1.19, 2.6, 2.8, 2.24, 9.3, 9.4, 9.5
 - borrowings by, 9.14
 - interest and other, 3.6
 - share of annual profit in, 1.18, 2.8, 3.6
- Enterprise Development Program, 11.28, 11.30
- Environmental Damages Fund, 4.11, 4.13
- Environmental liabilities, 1.16, 2.6, 2.11, 2.30, 5.2, 5.12, 11.32
- Environmental Studies Research Fund—
 - Indian Affairs and Northern Development, 4.11, 4.14
 - Natural Resources, 4.11, 4.14
- Equity Ownership, 9.18, 9.19
- Equity transactions, 1.18, 2.8
- Esso Ltd—Norman Wells Project profits, 3.7
- Estates—Armed services, 6.35, 6.39
- Estates fund, 6.36, 6.39
- European Bank for Reconstruction and Development, 9.24, 9.26
- Exchange Fund Account, 3.6, 8.4
- Exchange valuation adjustment, 6.7
- Excise duties, 3.4
- Excise tax—
 - aviation gasoline and diesel fuel, 3.4
 - gasoline, 3.4
- Excise taxes and duties,
 - other, 1.15, 2.5, 3.4, 3.5
 - other miscellaneous, 3.4
 - receivable, 2.23, 7.3
- Expenditures under statutory authorities, 3.13, 3.14
- Expenses, 1.7, 1.8, 1.15, 2.5, 2.9, 2.13, 3.3, 3.8
 - by object, 3.13
 - by segment, 2.13, 3.10
 - by type of resource used in operations, 2.14
 - compared to 2009-2010, 1.8
 - comparison to June 2011 Budget Plan, 1.8
 - total, 1.8
- External expenses by segment and by type, 3.8

F

- Fair value information, 2.28
- Fair wages deposit account, 6.34, 6.37
- Farm Credit Canada, 1.19, 9.5, 9.6
 - Guarantee Loans Program, 9.32, 9.36
- Farm Improvement Loans Act and
 - Canadian Agricultural Loans Act, 11.28, 11.29
- Federal/provincial agreement—Advance account, 6.40, 6.45
- Federal/provincial collaborative agreement, 6.41, 6.47
- Federal/provincial cost-sharing agreements, 6.41, 6.46
- Federal-provincial fiscal arrangements, 9.29, 9.30
- FEDERAL-PROVINCIAL SHARED-COST PROGRAMS,
 - see *Volume III, Section 9*
- Federal/provincial shared-cost project,
 - Human Resources and Skills Development, 6.41, 6.47
 - Interprovincial Computerized Examination Management System (ICEMS), 6.41, 6.47
- Fees and charges, other, 3.6
- Field British Columbia and Yukon Operations of the Northern
 - Canada Power Commission, 6.34, 6.37
- Financial assets, 1.12, 1.16, 2.6
 - and liabilities, 2.28

F—Concluded

- Financial assistance to,
 - Canadians abroad, 6.41, 6.46
 - enterprise Crown corporations and other Government Business Enterprises, 9.17
 - General Motors, 2.14
- Financial assistance under budgetary appropriations to consolidated Crown corporations, 4.9
- Financial Consumer Agency of Canada—Advances, 9.31, 9.34
- Financial Guarantee, 11.29, 11.31
- Financial highlights, 1.2, 1.5
- Financial Instruments, 2.27
- Financial position of consolidated Crown corporations and other entities—Assets, liabilities and equity, 4.4
- Financial position of enterprise Crown corporations and other Government Business Enterprises—Assets, liabilities and equity, 9.10
- FINANCIAL STATEMENTS DISCUSSION AND ANALYSIS, 1
- Financial Statements Discussion and Analysis, 1.2
 - discussion and analysis, 1.3
 - accumulated deficit, 1.9
 - economic highlights, 1.3
 - risks and uncertainties, 1.14
 - the budgetary balance, 1.5
 - total expenses, 1.8
 - glossary of terms, 1.21
 - introduction, 1.2
 - financial highlights, 1.2, 1.5
- FINANCIAL STATEMENTS OF REVOLVING FUNDS, see *Volume III, Section 1*
- FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA AND REPORT AND OBSERVATIONS OF THE AUDITOR GENERAL OF CANADA, 2
- Financing activities, 1.18, 2.8
- Fines for the Transportation of Dangerous Goods, 4.11, 4.14
- First Nations in British Columbia, 9.32, 9.37
- Foreign claims fund, 6.41, 6.46
- Foreign currencies borrowings,
 - issuance of, 1.18, 2.8
 - repayment of, 1.18, 2.8
- Foreign currencies—Cash in bank, 7.2
- Foreign currency risk and sensitivity analysis to foreign currency exposures, Managing, 2.28
- Foreign currency translation, 2.11
- FOREIGN EXCHANGE ACCOUNTS, 8
- Foreign exchange accounts, 1.16, 1.20, 2.6, 2.10, 2.23, 8.2
 - change in, 1.18, 2.8
- Foreign-exchange forward agreements, 2.27
- Foreign exchange net revenues, 1.15, 2.5, 3.6
 - Exchange Fund Account, 3.6
 - International Monetary Fund, 3.6
 - other, 3.6
- Foreign governments, 6.42, 6.49
- Francophone Summits, 6.43, 6.50
- Funds from non-governmental organizations, 6.41, 6.46
- Future asset restoration, 2.31, 11.32
 - others, 5.12
 - unexploded explosive ordnance affected sites, 5.12
- Future benefit expense, 2.19
- Future benefit liability, 2.18

G

- Gasoline—Excise tax, 3.4
- General security deposits, 6.35, 6.37
- Global Environment Facility, 9.25, 9.27
 - Trust Fund, 5.4, 9.25
- Glossary of terms, 1.21
- Goods and services tax, 1.15, 2.5, 3.4, 3.5, 5.11
 - receivable, 2.23, 7.3
- Government Annuities Account, 6.2, 6.33, 6.69
- Government's cost of operations, 3.10
- Government's holdings, 6.4, 6.5, 6.11
 - and securities held for the retirement of unmaturing debt, 6.4
- Greater Victoria Harbour Authority, 9.32, 9.39
- Guarantee deposits—
 - Canada Border Services Agency, 6.35, 6.37
 - Canada Revenue Agency, 6.34, 6.36
 - Fisheries and Oceans—Fish Habitat Preservation, 6.34, 6.36
 - Indian Affairs and Northern Development, 6.34, 6.37
 - oil and gas, 6.34, 6.37
 - reserve resources, 6.34, 6.37
 - Natural Resources—Oil and gas, 6.34, 6.37
- Guarantees provided by the Government, 11.28
 - contingent liabilities, 2.30

H

- Haddock fishermen, 9.31, 9.34
- Health Insurance Supplementary Account, 4.10, 4.12
- H.L. Holmes Fund, 4.11, 4.14, 5.8, 5.10, 9.32, 9.38
- Hog Industry Loan Loss Reserve Program, 9.31, 9.33
- Holdback—Privatization, Canada Development Investment Corporation, 6.34, 6.36

I

- Immigrant investor program, 6.41, 6.45
- Immigration guarantee fund, 6.35, 6.38
- Immigration loans, 9.31, 9.34
- Imprest account cheques, 7.2
- Imprest accounts, standing advances and authorized loans, 9.31, 9.33
- Income from securities in trust—Bankruptcy and Insolvency Act, 6.42, 6.48
- Income tax revenues—
 - corporate; non-resident; personal, 1.15, 2.5, 3.4
- Income taxes receivable—
 - corporations; employers; individuals; non-residents, 2.23, 7.3
- Independent Auditor's Report, 2.4
- Indian,
 - band funds, 6.38
 - capital accounts, 6.35, 6.38
 - revenue accounts, 6.35, 6.38
 - shares and certificates, 6.42, 6.48
 - compensation funds, 6.42, 6.48
 - economic development fund, 9.32, 9.37
 - Economic Development Guarantee Loans Program, 9.32, 9.37, 11.28, 11.30
 - estate accounts, 6.35, 6.39
 - moneys suspense account, 6.42, 6.48
 - Residential Schools Settlement Agreement—Common Experience Payments, 6.35, 6.38
 - savings accounts, 6.35, 6.39
 - special accounts, 6.42, 6.48

I —Concluded

Inmates' trust fund, 6.35, 6.39
 Insurance accounts, 4.10, 4.12
 Insurance and death benefit accounts, 6.40
 Insurance company liquidation, 6.40, 6.43
 Insurance programs of agent enterprise Crown corporations, 2.31, 11.32
 Summary of, 11.33
 Inter-American Development Bank, 9.24, 9.27
 Fund for Special Operations, 5.4, 9.25
 Interest,
 accrued, 5.13
 and matured debt, 1.16, 2.6, 5.2, 5.13
 and other, 3.6
 and penalties—Miscellaneous, 3.6
 due, 5.13
 expense, 2.19
 on bank deposits, 3.7
 paid to the Government, 9.7
 rates, market debt, 6.9
 INTEREST-BEARING DEBT, 6
 Interest-bearing debt, 1.10, 1.16, 2.6, 6.2
 by category, 6.3
 structure of, 6.11
 International Bank for Reconstruction and Development, 9.25
 (World Bank), 5.4, 9.24, 9.26
 International contractual obligations, 11.27
 International development assistance—Developing countries, 9.20, 9.22
 International Development Association, 5.4, 9.25, 9.27
 International Finance Corporation, 9.24, 9.26
 Financial Mechanism for Climate Change Facility, 9.25, 9.27
 Global Agriculture and Food Security Program, 9.25, 9.27
 Global Trade Liquidity Program, 9.25, 9.27
 International financial institutions, 5.4, 9.25, 9.28
 International Fund for Agriculture Development, 5.4, 9.25
 International Monetary Fund, 3.6, 9.25
 loans, 1.16, 1.20, 8.2, 8.3
 notes payable, 1.16, 1.20, 8.2, 8.3
 Poverty Reduction and Growth Trust, 9.25, 9.27
 special drawing rights allocations, and, 1.16, 1.20
 subscriptions, 1.16, 1.20, 8.2, 8.3
 International organizations, 1.19, 2.30, 3.7, 9.3, 9.24, 11.31
 contingent liabilities, 11.31
 International organizations and associations, 9.25, 9.28
 International reserves held in the Exchange Fund Account, 1.16, 1.20, 8.2
 Inuit Loan Fund, 9.32, 9.37
 Inventories, 1.16, 1.19, 2.6, 10.2
 change due to, 1.17, 2.7
 Investing activities, 1.18, 2.8
 Investments, 1.19, 2.24, 9.5
 and accumulated profits/losses, 9.5
 capital, 1.19
 dividends, 1.19
 other comprehensive income (-) or loss, 1.19
 share of annual profit, 1.19
 Investors' Indemnity Account, 4.10, 4.12

J

Joint Learning Program, 9.32, 9.39
 Joint research and development projects—
 National Defence, 6.42, 6.49
 Royal Canadian Mounted Police, 6.43, 6.50
 Judges Act, 6.21

L

Labour standards suspense account, 6.41, 6.47
 Laurier House—Interest (Mackenzie King trust account), 5.8, 5.10
 Lease and use of public property, 3.6
 Liabilities, 1.16, 2.6
 and financial assets, 2.28
 Library and Archives of Canada—Special Operating Account, 5.7, 5.9, 6.40, 6.45
 Loans and accountable advances, 9.31
 Loans and advances, 1.19, 2.24, 9.5
 issuance of, 1.18, 2.8
 other, 1.19, 2.24
 repayment of, 1.18, 2.8
 LOANS, INVESTMENTS AND ADVANCES, 9
 Loans, investments and advances, 1.16, 1.19, 2.6, 2.10, 3.7, 9.3
 issuance of other, 1.18, 2.8
 other, 1.16, 1.19, 2.6, 2.25, 3.7, 9.3, 9.31
 other departments—Miscellaneous, 9.32, 9.40
 repayment of other, 1.18, 2.8
 Lower Churchill Development Corporation Limited, 9.18

M

Mackenzie King trust account, 4.11, 4.14
 Laurier House—Interest, 5.8, 5.10
 Manufacturing, processing and service industries in Canada, 9.32, 9.38
 Market debt, 2.16, 6.2, 6.11
 as at March 31, from 2007 to 2011, with the average rate of interest thereon, 6.9
 of the Government of Canada, 6.10
 payable in Canadian currency, 6.11
 payable in foreign currency, 6.11
 Market development incentive payments—Alberta, 6.42, 6.49
 Market related value of investments, 2.20
 Marketable bonds, 1.16, 1.20, 6.3, 6.4
 nominal, 6.11
 payable in Canadian currency, 6.2, 6.4
 payable in foreign currencies, 6.2, 6.4
 real return, 6.11
 Matured debt, 5.13
 Maturity and currency of borrowings by enterprise Crown corporations and other Government Business Enterprises, 9.15
 Maturity of Government Debt, 6.10
 Media travel expenses—Share-cost projects, 6.43, 6.50
 Members of Parliament Retirement Compensation Arrangements Account, 6.19, 6.20, 6.21, 6.26
 Members of Parliament retiring allowances, 6.19
 Account, 6.19, 6.20, 6.21, 6.25
 Military purchases excess funds deposit, 6.43, 6.50
 Minimum lease payments related to capital leases, 6.16
 Ministerial expenditures by standard object,
 see *Volume II, Section I*

M—Concluded

Ministerial expenditures by type, *see Volume II, Section 1*
 Ministerial revenues, *see Volume II, Section 1*
 Ministries, other program expenses, 1.15, 2.5
 Ministry summary (of source and disposition of authorities),
see related ministerial section in Volume II
 Miscellaneous accountable advances, 9.31, 9.33
 Miscellaneous accountable imprest funds and standing
 advances, 9.31, 9.33
 Miscellaneous excise taxes and duties, other, 3.4
 Miscellaneous federal/provincial projects,
 Health, 6.41, 6.46
 Public Health Agency of Canada, 6.41, 6.47
 Miscellaneous payroll deductions, 5.3, 5.6
 Miscellaneous projects deposits—
 Canadian Heritage, 6.40, 6.45
 Environment, 5.7, 5.9, 6.41, 6.45
 Fisheries and Oceans, 6.41, 6.46
 Parks Canada Agency, 6.41, 6.46
 Miscellaneous other revenues, 3.6
 Missions abroad, 9.31, 9.33
 Montreal Protocol Multilateral Fund, 5.4, 9.25
 Mortgage Insurance, 11.29, 11.30
 Mounted Police Foundation, 5.8, 5.10
 Multilateral Investment Fund, 5.4, 9.25
 Multilateral Investment Guarantee Agency, 5.4, 9.24, 9.26
 Municipal Development and Loan Board, 9.29, 9.30
 Mutual fund capital gain refund overpayments, 9.29, 9.30

N

National Battlefields Commission—Trust Fund, 4.11, 4.13
 National Biomass Ethanol Program, 11.29, 11.31
 National Events—Donations, 5.7, 5.9
 National governments including developing countries,
 1.19, 3.7, 9.3, 9.20
 National Marketing Programs, 9.31, 9.33
 National Research Council of Canada—Trust fund, 5.7, 5.9
 Native Claimants, 9.32, 9.37
 NATO, *see North Atlantic Treaty Organization*
 Natural Sciences and Engineering Research Council—
 Trust fund, 5.7, 5.9
 Net change in other accounts, 1.18, 2.8
 Net debt, 1.12, 1.16, 2.6
 at beginning of year, 1.17, 2.7
 at end of year, 1.17, 2.7
 net decrease or increase in, 1.17, 2.7
 due to operations, 1.17, 2.7
 Net decrease or increase in cash, 2.8
 Newfoundland Offshore Revenue Account, 6.42, 6.50
 New Parks and Historic Sites Account, 4.11, 4.13
 Non-budgetary transactions and non-financial assets, 1.19
 NON-FINANCIAL ASSETS, 10
 Non-financial assets, 1.13, 1.16, 1.19, 2.6, 2.10, 10.2, 10.3
 and non-budgetary transactions, 1.19
 by category, 10.2, 10.3
 Non-government agencies, 6.42, 6.49
 Non-Indian moneys, 6.42, 6.48
 Non-lapsing authorities granted/repealed in the current year,
see Volume II, Section 1
 Non-marketable bonds and notes,
see Bonds for Canada Pension Plan
 Non Public Property, 2.25
 Non-resident—Income tax revenues, 1.15, 2.5, 3.4
 Nordion International Inc., 9.32, 9.38

N—Concluded

North Atlantic Treaty Organization (NATO),
 Damage claims recoverable, 9.20, 9.23
 Infrastructure projects, 6.42, 6.49
 North Portage Development Corporation, 9.18, 9.19
 Northern Canada Power Commission, Field British Columbia
 and Yukon Operations of the, 6.34, 6.37
 Notes payable to international organizations, 5.3, 5.4
 Notes to the Financial Statements of the Government of Canada, 2.9
 Nova Scotia Offshore Revenue Account, 6.42, 6.50
 Nuclear Liability Reinsurance Account, 4.10, 4.13, 11.29, 11.31

O

Obligation related to capital leases,
 1.16, 1.20, 2.17, 6.2, 6.10, 6.11, 6.12
 details of, 6.12
 Obligations to the Canadian Wheat Board under the Agri-Food
 Credit Facility and the Credit Grain Sales Program, 11.29, 11.31
 Observations of the Auditor General on the Financial Statements
 of the Government of Canada, 2.34
 Old age security benefits, guaranteed income supplement
 and spouse's allowance, 1.15, 2.5
 On Reserve Housing Guarantee Loans Program,
 9.32, 9.38, 11.28, 11.30
 Operating activities, 1.18, 2.8
 Operating leases, 2.30, 11.23
 Other accounts, net change in, 1.18
 Other accounts payable and accrued liabilities, 1.16, 2.6, 5.2, 5.3, 5.6
 Other accounts receivable, 1.16, 1.19, 2.6, 2.22, 7.2, 7.4
 Other business loans, 9.32, 9.38
 Other cash—Consolidated Crown corporations and
 other entities, 7.2
 Other comprehensive income or loss, 1.15, 1.17, 2.5, 2.7, 2.11, 3.3
 Other consolidated specified purpose accounts, 4.11, 4.13
 Other deferred revenues—Specified purpose accounts, 5.7
 Other departments—Miscellaneous, 9.32, 9.40
 Other (diplomatic services, lieutenant governors, etc.), 6.21
 Other employee and veteran future benefits,
 1.16, 1.19, 2.6, 6.2, 6.11, 6.30
 public sector pensions and, 2.11, 2.17
 Other excise taxes and duties, 1.15, 2.5, 3.4, 3.5
 Other fees and charges, 3.6
 Other future benefits - overview of the plans, 2.18
 OTHER GOVERNMENT-WIDE INFORMATION,
see Volume III, Section 10
 Other levels of Government, Major transfer payments to,
 1.15, 2.5, 2.13
 Other liabilities, 1.16, 1.19, 2.6, 2.22, 3.12, 6.2, 6.11, 6.31
 Other loans, investments and advances,
 1.16, 1.19, 2.6, 2.25, 3.7, 9.3, 9.31
 issuance of, 1.18, 2.8
 repayment of, 1.18, 2.8
 OTHER MISCELLANEOUS INFORMATION,
see Volume III, Section 11
 Other program expenses, 1.15, 2.5, 3.3, 3.10, 3.13
 Other programs, other revenues, 1.15, 2.5, 3.6
 Other receivables, 7.4
 Other revenues, 1.15, 2.5, 3.3, 3.6
 Other specified purpose accounts, 6.2, 6.40
 Other taxes and duties, 1.15, 2.5, 3.4
 Other transactions, 1.19
 Other transfer payments, 1.15, 2.5
 Outstanding cheques, 7.2
 and warrants, 7.2

P

Outstanding swap agreements, 6.11
 Pacific Rim Mitigation Fund, 5.7, 5.9
 Parolees, 9.32, 9.39
 PAYMENTS OF CLAIMS AGAINST THE CROWN,
 EX GRATIA PAYMENTS AND COURT AWARDS,
see Volume III, Section 8
 Pension accounts, 6.40
 Pension assets, 2.18
 Pension benefits - overview of the plans, 2.17
 Pension and other future benefits, 1.16, 1.19, 2.6, 3.12
 change in, 1.18, 2.8
 Pension, other future benefits and other liabilities, public sector,
 6.2, 6.11, 6.18
 Pension plan for federally appointed judges, 6.19
 Pension plans, 6.18
 Pensioners' Dental Services Plan, 6.30, 6.31
 Pensions and other employee and veteran future benefits, 2.11
 Personal and non-resident income tax, 5.11
 Personal—Income tax revenues, 1.15, 2.5, 3.4
 Personnel posted abroad, 9.31, 9.33
 Petro-Canada Enterprises Inc.—Unclaimed shares, 6.42, 6.48
 Plan (Public sector pensions and other employee
 and veteran future benefits),
 amendments, 2.19
 curtailments, 2.19
 Portfolio investments, 1.19, 3.7, 9.3, 9.18
 Poverty Reduction and Growth Trust, 9.25, 9.27
 Preface to the financial statements of the Government
 of Canada, 2.2
 Prepaid expenses, 1.16, 1.19, 2.6, 10.2
 change due to, 1.17, 2.7
 Price Pooling Program—Agricultural Marketing
 Programs Act, 11.29, 11.31
 Prime Minister Awards and other deposits, 5.7, 5.9
 PROFESSIONAL AND SPECIAL SERVICES,
see Volume III, Section 3
 Program activity, *see related ministerial section in Volume II*
 Program expenses, other, 1.15, 2.5, 3.3, 3.10, 3.13
 Program revenues, other, 1.15, 2.5, 3.6
 Project deposits—Statistics Canada, 6.42, 6.49
 Provincial and territorial governments, 1.19, 3.7, 9.3, 9.29
 Provincial arrangement on capital assets, 5.7, 5.8
 Provincial funding for collaborative arrangement—
 Labour Market Development Agreement (LMDA),
 British Columbia, 6.41, 6.47
 Newfoundland and Labrador, 6.41, 6.47
 Nova Scotia, 6.41, 6.47
 Ontario, 6.41, 6.48
 Yukon Territory, 6.42, 6.48
 Provincial, territorial and Aboriginal tax agreements
 account, 1.19, 5.3, 5.5
 Provincial workers' compensation boards, 9.31, 9.36
 PUBLIC DEBT CHARGES, *see Volume III, Section 7*
 Public debt charges, 1.15, 2.5, 2.13, 3.3, 3.11, 3.12, 3.13, 3.14
 Public Sector Pension Investment Board, 9.18, 9.19
 Public sector pensions, 1.16, 1.19, 2.6, 6.2, 6.11, 6.18, 6.20
 and other employee and veteran future benefits, 2.11, 2.17
 Public Service Death Benefit Account, 6.40, 6.44
 Public Service Health Care Plan, 6.30, 6.31
 Public Service Pension Fund Account, 6.20, 6.21, 6.22
 Public Service Superannuation Account, 6.20, 6.21, 6.22
 Purchases, 11.17

Q

Queen's Fellowship Fund, 4.11, 4.14, 5.8, 5.10

R

Radarsat, 6.42, 6.49
 RADARSAT-2, 5.7, 5.9
 Data satellite, 5.7, 5.9
 Recapitulation of external expenses by type,
 see Volume II, Section 1
 Recapitulation of external revenues by source,
 see Volume II, Section 1
 Reconciliation of external expenditures by standard
 object to expenses, *see Volume II, Section 1*
 Regional Aircraft Credit Facility, 11.28, 11.30
 Regular Forces Death Benefit Account, 6.40, 6.44
 Remediation of contaminated sites, 2.30, 5.12, 11.32
 Reporting entity, 2.9
 Reserve Force Pension Fund Account, 6.20, 6.21, 6.24
 Restitutions under the Competition Act, 6.35, 6.39
 Restricted donations—
 Fisheries and Oceans, 5.7, 5.9
 Veterans Affairs,
 Canadian Memorial, 5.8, 5.10
 Wounded Warrior Fund, 5.8, 5.10
 Retail debt, 1.16, 1.20, 6.2, 6.6, 6.11
 Retirement Compensation Arrangements (RCA) Account,
 6.20, 6.21, 6.26, 6.27
 Retiring allowances account—Members of Parliament, 6.19
 Return on investments, 3.6, 3.7
 external, 3.7
 internal to the Government, elimination of, 3.7
 ministerial, 3.7
 Accrual of other revenues, 3.7
 Net (loss) gain on exchange, 3.7
 Returned soldiers' insurance fund, 6.40, 6.44
 Revenues, *see related ministerial section in Volume II*
 Revenues, 1.6, 1.15, 2.5, 2.9, 3.3
 compared to 2009-2010, 1.6
 deferred, 5.3, 5.7
 other, 1.15, 2.5, 3.3, 3.6
 taxes, 1.15, 2.5, 3.3, 3.4
 REVENUES, EXPENSES AND ACCUMULATED DEFICIT, 3
 Revenues, expenses and accumulated deficit, 3.3
 Revenues, expenses and other changes in equity of,
 consolidated Crown corporations and other entities, 4.6
 enterprise Crown corporations and other Government
 Business Enterprises, 9.12
 Rideau Hall—Donations, 5.7, 5.9
 Rights and privileges, 3.6
 Risks and uncertainties, 1.14
 Royal Canadian Mounted Police,
 Benefit trust fund, 6.35, 6.39
 Continuation Act, 6.21
 Dependants' pension fund, 6.40, 6.45, 6.75
 Disability and other future benefits, 6.30, 6.31
 Pension Fund Account, 6.20, 6.21, 6.25
 Pipe Band (NCR), 5.8, 5.10
 Sponsorship Agreement—Contributions, 5.8, 5.10
 Superannuation Account, 6.20, 6.21, 6.24

S

Saint John Harbour Bridge Authority, 9.32, 9.39
 Sales of goods and information products, 3.6
 Sales of goods and services, *see Volume II, Section 1*
 Sales of seized assets, 6.41, 6.46
 Schedule of minimum payments, 11.2
 Scholastic awards, 6.35, 6.39
 Securities in trust—Bankruptcy and Insolvency Act, 6.42, 6.48
 Security equipment purchases, 6.42, 6.50
 Security for costs,
 Courts Administration Service, 6.34, 6.37
 Supreme Court of Canada, 6.34, 6.37
 Segmented information, 2.32
 Seized assets—Canadian funds, 6.43, 6.50
 Seized property—Cash, 6.35, 6.38
 Seized Property Proceeds Account, 4.11, 4.14
 Seized Property Working Capital Account, 9.32, 9.39
 Service fees for immigration and citizenship, 5.7, 5.8
 Services of a non-regulatory nature, 3.6
 Services of a regulatory nature, 3.6
 Severance and other benefits, 6.30, 6.31
 Share of annual profit in enterprise Crown corporations and
 other government business enterprises, 1.18, 2.8
 Shared-cost agreements,
 Agriculture and Agri-Food—Research, 5.7, 5.8
 Canadian Centre for Occupational Health and Safety, 6.42, 6.48
 Canadian Food Inspection Agency, 6.40, 6.45
 Foreign Affairs and International Trade, 6.41, 6.46
 Governor General—Awards, 5.7, 5.9
 NAFTA Secretariat, Canadian Section, 6.41
 Natural Resources—Research, 6.42, 6.50
 Transportation research and development, 5.8, 5.10
 Veterans Affairs, 6.43, 6.50
 Shared-cost/joint project agreements—Research, 6.42, 6.49
 Shared-cost projects,
 Canadian International Development Agency,
 Support to various programs, 6.41, 6.46
 Foreign Affairs and International Trade, 6.41, 6.46
 Industry, 6.42, 6.49
 Natural Resources, 6.42, 6.50
 Privy Council—Media travel expenses, 6.43, 6.50
 Ship-Source Oil Pollution Fund, 4.10, 4.13
 Significant accounting policies, Summary of, 2.9
 Significant transactions, 2.14
 Small Business Loans Act, 11.28, 11.30
 Social Sciences and Humanities Research Council—
 Queen's Fellowship Fund, 5.8, 5.10
 Trust Fund, 5.7, 5.9
 Softwood lumber products export charge, 3.4
 Source and disposition of authorities by type (voted and statutory),
 see Volume II, Section 1
 Source and disposition of budgetary authorities by ministry,
 see Volume II, Section 1
 Source and disposition of non-budgetary authorities by ministry,
 see Volume II, Section 1
 Source of budget amounts, 2.12
 Special account—Courts Administration Service, 6.42, 6.49
 Special accounts—Section 63, Indian Act, 6.34, 6.37
 Special deposits—Cash in bank, 7.2
 Special drawing rights allocations, 1.16, 1.20, 8.2, 8.3
 Special operating account—Library and Archives of Canada,
 5.7, 5.9, 6.40, 6.45

S—Concluded

Specified purpose accounts,
 other, 6.2, 6.40
 other deferred revenues, 5.7
 Spectrum licence fees and other fees, 5.7, 5.8
 Spending and borrowing authorities, 2.12
 Spending authorities, 2.12
 over-expenditure of, 2.12
 Sponsorship Agreement—Contributions, 5.8, 5.10
 Statement of all borrowing transactions on behalf of
 Her Majesty, 6.10
 Statement of cash flow, 1.18, 2.8
 Statement of change in net debt, 1.17, 2.7
 Statement of financial position, 1.10, 2.6
 detailed, 1.16
 Statement of foreign exchange, unmatured debt
 and cash transactions, detailed, 1.20
 Statement of non-budgetary transactions and
 of non-financial assets, detailed, 1.19
 Statement of operations and accumulated deficit, 2.5
 detailed, 1.15
 Statement of responsibility, 2.3
 Statement of revenues and expenses, *see Volume II, Section 1*
 St. Lawrence Seaway Management Corporation, 9.32, 9.39
 Stoney Band Perpetual Loan, 9.32, 9.38
 Strategic outcome and program activity descriptions,
 see related ministerial section in Volume II
 Structure of interest-bearing debt, 6.11
 Summary combined Financial Statements of enterprise
 Crown corporations and other Government Business
 Enterprises by segment, 9.9
 Summary Financial Statements of,
 consolidated Crown corporations and other entities, 4.3
 enterprise Crown corporations and other Government
 Business Enterprises, 9.8
 Summary of insurance programs of agent enterprise Crown
 corporations, 11.33
 Summary of significant accounting policies, 2.9
 Summary of transactions in public sector pensions that
 resulted in charges to expenses, 6.21
 Superannuation accounts, 6.2, 6.20
 Supplementary Fish Fines Account, 4.11, 4.13
 SUPPLEMENTARY INFORMATION REQUIRED BY THE
 FINANCIAL ADMINISTRATION ACT, *see Volume III, Section 2*
 Supplementary Retirement Benefits Account, 6.21, 6.28
 Judges, 6.20
 Others, 6.20
 Support and development of trade (loans administered by
 Export Development Canada), 9.31, 9.34
 Swap agreements, 2.27
 Swap collateral deposit, 6.34, 6.36

T

Tangible capital assets, 1.16, 1.19, 2.6, 2.26, 10.4
 acquisitions of, 1.17, 1.18, 2.7, 2.8
 amortization of, 1.17, 1.18, 2.7, 2.8
 by main custodian ministries, 10.4
 change due to, 1.17, 2.7
 net, 10.2
 net loss or gain on disposal of, including adjustments,
 1.17, 1.18, 2.7, 2.8
 proceeds from disposal of, 1.17, 1.18, 2.7, 2.8

T—Concluded

- Tax revenues, 1.15, 2.5, 3.3, 3.4
- Taxes and other accounts receivable, 2.22
- Taxes payable, 1.16, 1.19, 2.6, 5.2, 5.11
 - corporate income tax; customs and excise;
 - goods and services tax; personal and non-resident income tax, 5.11
- Taxes receivable, 1.16, 1.19, 2.6, 7.2, 7.3
 - change in, 1.18, 2.8
- Telefilm Canada—Advance account, 6.40, 6.45
- Temporary deposits received from importers, 6.35, 6.38
- Ten year comparative financial information, 1.15
- Total expenses by segment, 2.13
- Transactions in the Employment Insurance
 - Operating Account, 4.13
- Transfer payment agreements, 2.30
- Transfer payment agreements, capital assets, purchases and operating leases, 11.3
- Transfer payments, *see related ministerial section in Volume II*
- TRANSFER PAYMENTS, *see Volume III, Section 6*
- Transfer payments, 1.15, 2.5, 3.3, 3.10, 3.13
 - by province and territory, major, 3.11
 - Canada Health and social transfer—
 - Canada health transfer, 1.15
 - Canada social transfer, 1.15
 - Fiscal arrangements, 1.15
 - other, 2.5
 - other major transfers, 1.15
 - Quebec abatement, 1.15
 - to other levels of government, Major, 1.15, 2.5, 2.13
- Treasury bills, 1.16, 1.20, 6.2, 6.5, 6.11
 - average yields at tender, 6.9
- Trust accounts, 6.35
- Trust fund,
 - Benefit, 6.35, 6.39
 - Global Environment Facility, 9.25, 9.27
 - Inmate's, 6.35, 6.39
 - National Battlefields Commission, 4.11, 4.13
 - National Research Council of Canada, 5.7, 5.9
 - Natural Sciences and Engineering Research Council, 5.7, 5.9
 - Social Sciences and Humanities Research Council, 5.7, 5.9
 - Veterans administration and welfare, 6.36, 6.39

U

- Unamortized discounts and premiums, 1.19, 9.5
 - on market debt, 1.16, 1.20, 6.2, 6.8, 6.10, 6.11
 - on marketable bonds, 6.8
- Unamortized discounts on,
 - Canada Bills, 6.8
 - Treasury Bills, 6.8
- Unclaimed dividends and undistributed assets—
 - Bankruptcy and Insolvency Act, 6.42, 6.49
 - Canada Business Corporations Act, 6.42, 6.49
 - Winding-up and Restructuring Act, 6.42, 6.49
- Unconditionally repayable contributions, 9.31, 9.33
- Underground Economy Working Group, 6.40, 6.45
- Unexploded explosive ordnance affected sites, 5.12
- Unmatured debt, 1.16, 1.20, 2.6, 2.10, 2.15, 3.12, 6.2, 6.3, 6.11
 - other, 1.16, 1.20, 6.2, 6.11
 - payable in Canadian currency, 1.16, 1.20, 6.2
 - payable in foreign currencies, 1.16, 1.20, 6.2
- Use of estimates and measurement uncertainty, 2.11

V

- Vehicles, 10.6
 - by sub-category, 10.6
- Veterans administration and welfare trust fund, 6.36, 6.39
- Veterans' disability and other future benefits, 6.30, 6.31
- Veterans insurance fund, 6.40, 6.44
- Veterans' Land Act Fund—Advances, 9.32, 9.40

W

- War claims fund—World War II, 6.41, 6.46
- Winter capital projects fund, 9.29, 9.30
- Workers' compensation, 6.30, 6.31
- World Health Organization, 6.41, 6.47

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FN
- P72 v.2



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of Canada

Gouvernement
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Prepared by the
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Public Accounts of Canada

2011

Volume II

**Details of
Expenses and
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Available in Canada through

your local bookseller

or by mail from

Publishing and Depository Services

PWGSC

Ottawa, Canada K1A 0S5

Internet: <http://publications.gc.ca>

Phone: 1-613-941-5995 or 1-800-635-7943

Paper copy: Catalogue No. P51-1/2011-2E

ISBN 978-0-660-20033-0

PDF copy: Catalogue No. P51-1/2011-2E-PDF

ISBN 978-1-100-17857-8

VOLUME II

2010-2011

PUBLIC ACCOUNTS OF CANADA

Table of contents

Section

- Introduction
- 1. Summary Tables and Appendices
- 2. Agriculture and Agri-Food
- 3. Atlantic Canada Opportunities Agency
- 4. Canada Revenue Agency
- 5. Canadian Heritage
- 6. Citizenship and Immigration
- 7. Economic Development Agency of Canada for the Regions of Quebec
- 8. Environment
- 9. Finance
- 10. Fisheries and Oceans
- 11. Foreign Affairs and International Trade
- 12. Governor General
- 13. Health
- 14. Human Resources and Skills Development
- 15. Indian Affairs and Northern Development
- 16. Industry
- 17. Justice
- 18. National Defence
- 19. Natural Resources
- 20. Parliament
- 21. Privy Council
- 22. Public Safety and Emergency Preparedness
- 23. Public Works and Government Services
- 24. Transport
- 25. Treasury Board
- 26. Veterans Affairs
- 27. Western Economic Diversification
- 28. Index

INTRODUCTION TO THE PUBLIC ACCOUNTS OF CANADA

Nature of the Public Accounts of Canada

The *Public Accounts of Canada* is the report of the Government of Canada prepared annually by the Receiver General, as required by section 64 of the *Financial Administration Act*. It covers the fiscal year of the Government, which ends on March 31.

The information contained in the report originates from two sources of data:

- the summarized financial transactions presented in the accounts of Canada, maintained by the Receiver General; and
- the detailed records, maintained by departments and agencies.

Each department and agency is responsible for reconciling its accounts to the control accounts of the Receiver General, and for maintaining detailed records of the transactions in their accounts.

The report covers the financial transactions of the Government during the year. In certain cases, parliamentary authority to undertake transactions was provided by legislation approved in earlier years.

Format of the Public Accounts of Canada

The *Public Accounts of Canada* is produced in three volumes.

Volume I presents the audited financial statements of the Government, as well as additional financial information and analyses;

Volume II presents the financial operations of the Government, segregated by ministry; and

Volume III presents supplementary information and analyses.

The content of Volume II is summarized as follows:

Summary Tables and Appendices (Section 1)

Section 1 includes summary tables which provide the summaries of the financial transactions contained in the ministerial sections.

Section 1 also includes, as appendices, the full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all authorities available from previous years, of all non-lapsing authorities granted/repealed in the current year, and of all authorities for the spending of proceeds from the disposal of surplus Crown assets.

Ministerial Sections (Sections 2 to 27)

There is one section for each ministry. The department and agencies, for which a Minister is responsible to Parliament, are grouped together to provide a total ministry presentation. Each ministerial section provides a statement of the strategic outcomes and program activity descriptions. Each ministerial section also includes, where applicable, a uniform set of statements to present each ministry's financial operations. These statements are:

- *Ministry Summary*
Displays by department and agencies the source and disposition of each budgetary and non-budgetary authority granted by

Parliament in Appropriation Acts and other statutes.

- *Program Activity*
Displays by department and agencies the total authorities available for use and the actual authorities used in the current year for each program activity under each type of expenditure (operating, capital, transfer payments and non-budgetary).
- *Transfer Payments*
Displays by department and agencies the source and disposition of authorities for each transfer payment.
- *Details of Respendable Amounts*
Displays by department and agencies the nature of revenues and receipts which increase the amounts which may be spent from appropriations having net voting authority.
- *Revenues*
Displays by department and agencies the nature of revenues under each main revenue classification.

The statements in the ministerial sections are designed so that the relevant totals and sub-totals may be traced directly to a preceding statement and then to the Summary Tables in Section 1 (e.g. data in the *Transfer Payments* statement can be traced to the *Program Activity* statement which in turn can be traced to the *Ministry Summary* statement; data in the *Ministry Summary* statement can be traced to the *Summary Tables* (5, 6 and 7) in Section 1.

Volume II is designed to reflect as closely as possible the form and content of Part II of the Main Estimates. Certain Summary Tables and Appendices and the *Ministry Summary* in the Ministerial Sections display the source and disposition of spending authorities. The level of details provided for the source and disposition of authorities is explained below:

- **Source of Authorities**

- *Available from previous years*
Spending authorities allowed to be brought forward from the previous year. Includes only those authorities where there is a specified dollar limit on total spending, or on the accumulated outstanding balance of items where revenues and receipts are available for spending. Usually these items represent revolving funds, proceeds from the disposal of surplus Crown assets or loans authorities. These amounts are available for spending without further approval from Parliament.

- *Main and Supplementary Estimates*

Include the spending authorities requested in the Estimates as well as forecasts included in the Estimates of spending under authorities granted in various other statutes including Appropriation Acts of previous years.

- *Adjustments, warrants and transfers*

Include:

- transfers from or to other ministries such as Treasury Board Votes 5, 10, 15, 25 and 30 or changes in ministry responsibility;

- transfers within the ministry from one vote to another (under Parliamentary authority), or between transfer payments;
- changes to statutory amounts due to adjustments of spending forecasts included in the Estimates, due to cancellation or amendment to statutes or due to adjustments of Crown corporations borrowing authorities;
- amounts of previous years' overexpenditures paid or settled in the current year and proceeds from the disposal of surplus Crown assets;
- Governor General Special Warrants to cover payments that are required when Parliament is dissolved for a general election.

- *Total available for use*

Authorities available for spending during the current year (net of forecasted revenues and receipts available for spending).

- **Disposition of Authorities**

- *Used in the current year*
Amounts spent in the current year (net of actual revenues and receipts available for spending).
- *Lapsed (variance under)*
Unused spending authorities which cannot be carried forward to a subsequent year.

- *Overexpended (variance over)*
Excess of spending over authorities granted.
- *Available for use in subsequent years*
Unused spending authorities which have not lapsed and which are carried forward to a subsequent year.
- *Used in the previous year*
Amounts spent in the previous year (net of actual revenues and receipts available for spending). For authorities or transfer payments that no longer exist in the current year, the related total net expenditures of the previous year are reported as a single amount in line with the notation "Appropriations (items) not required for the current year".

SECTION 1

2010-2011

PUBLIC ACCOUNTS OF CANADA

Summary Tables and Appendices

CONTENTS

	<i>Page</i>
Summary tables —	
Table 1 — Statement of revenues and expenses	1.3
Table 2 — Ministerial expenditures by type	1.4
Table 2a — Recapitulation of external expenses by type	1.10
Table 2b — Details of other transfer payments by ministry	1.11
Table 2c — Details of other program expenses of other ministries	1.12
Table 3 — Ministerial expenditures by standard object	1.13
Table 3a — Reconciliation of external expenditures by standard object to expenses	1.21
Table 4 — Ministerial revenues	1.22
Table 4a — Recapitulation of external revenues by source	1.28
Table 4b — Sales of goods and services	1.30
Table 5 — Source and disposition of budgetary authorities by ministry	1.34
Table 6 — Source and disposition of non-budgetary authorities by ministry	1.40
Table 7 — Source and disposition of authorities by type (voted and statutory)	1.42
Appendices —	
Appendix 1 — Authorities granted in current year Appropriation Acts	1.48
Appendix 2 — Authorities granted by statutes other than Appropriation Acts	1.82
Appendix 3 — Authorities available from previous years	1.96
Appendix 4 — Non-lapsing authorities granted/repealed in the current year	1.104
Appendix 5 — Authorities for the spending of proceeds from the disposal of surplus Crown assets	1.106

TABLE 1

Statement of Revenues and Expenses

Table 1 presents revenues and expenses for fiscal year 2010-2011. In addition, detailed information is provided in Section 3 of Volume I of the *Public Accounts of Canada*.
(in thousands of dollars)

REVENUES	2010-2011	EXPENSES	2010-2011
TAX REVENUES—		Transfer payments—	
Income tax revenues—		Old age security benefits, guaranteed income supplement and spouse's allowance	35,629,487
Personal	113,456,757	Major transfer payments to other levels of government—	
Corporate	29,969,048	Canada health transfer	26,031,502
Non-resident	5,136,798	Canada social transfer	11,178,825
	<i>148,562,603</i>	Fiscal arrangements	17,577,219
Other taxes and duties—		Alternative payments for standing programs	(3,750,759)
Goods and services tax		Other major transfers	1,934,762
Energy taxes—			52,971,549
Excise tax Gasoline	4,228,827	Employment insurance benefits	19,849,684
Excise tax Aviation gasoline and diesel fuel	1,113,251	Children's benefits	12,655,756
	5,342,078	Other transfer payments	36,819,773
Excise tax	3,519,962	Total transfer payments	157,926,249
Customs import duties	4,539,046	Other program expenses—	
Other excise taxes and duties—		Crown corporations	10,546,836
Excise duties	600,078	Agriculture and Agri-Food	1,685,815
Air travellers security charges	523,473	Canada Revenue Agency	7,311,825
Miscellaneous excise taxes and duties	5,662,597	Environment	1,621,067
	<i>42,903,794</i>	Fisheries and Oceans	1,725,721
	191,466,397	Foreign Affairs and International Trade	2,538,211
TOTAL TAX REVENUES	17,500,610	Health	2,624,777
EMPLOYMENT INSURANCE PREMIUMS		Human Resources and Skills Development	3,461,247
OTHER REVENUES—		Indian Affairs and Northern Development	2,229,233
Crown corporations—		Industry	2,381,417
Consolidated Crown corporations	3,347,316	Justice	1,103,026
Enterprise Crown corporations and other government business enterprises	6,991,220	National Defence	21,273,010
Share of annual profit	2,598,222	Natural Resources	1,822,729
Interest and other	<i>12,936,758</i>	Public Safety and Emergency Preparedness	9,425,602
		Public Works and Government Services	2,558,038
Other programs	836,614	Treasury Board	2,377,970
Return on investments	8,000,124	Other ministries	6,979,387
Sales of goods and services	4,540,977	Total other program expenses	81,665,911
Miscellaneous revenues	<i>13,377,715</i>	Total program expenses	239,592,160
Net foreign exchange—		Public debt charges	30,870,862
Exchange Fund Account	1,718,076	TOTAL EXPENSES	270,463,022
International Monetary Fund	(1,780)		
Other	93,311		
	<i>1,809,607</i>		
TOTAL OTHER REVENUES	28,124,080	ANNUAL DEFICIT	(33,371,935)
TOTAL REVENUES	237,091,087		

TABLE 2

Ministerial Expenditures by Type

Table 2 presents the net expenditures by type for each ministry. The "Total ministerial net expenditures" column presents the total net expenditures reported for each ministry in the ministerial sections of this volume.

Table 2a reconciles total ministerial net expenditures with external expenses reported in Table 1 of this section and in the Statement of Operations and Accumulated Deficit in Section 2 of Volume I.

(in thousands of dollars)

Section	Department or agency	Transfer payments ⁽¹⁾					Total transfer payments	Other program expenditures	Public debt charges	Total ministerial net expenditures
		Old age security benefits ⁽²⁾	Canada health transfer	Canada social transfer	Fiscal arrangements	Alternative payments for standing programs				
2	Agriculture and Agri-Food Department	...	...	...	...	...	1,823,573	851,199	...	2,674,772
	Canadian Dairy Commission	...	...	...	...	...	...	4,147	...	4,147
	Canadian Food Inspection Agency	...	...	...	...	...	5,174	716,617	...	721,791
	Canadian Grain Commission	...	...	...	...	...	...	33,326	...	33,326
	Total Ministry	...	...	...	...	...	1,828,747	1,605,289	...	3,434,036
3	Atlantic Canada Opportunities Agency Department	...	...	...	...	...	313,826	94,633	...	408,459
	Enterprise Cape Breton Corporation	...	...	...	...	...	...	83,070	...	83,070
	Total Ministry	...	...	...	...	...	313,826	177,703	...	491,529
4	Canada Revenue Agency	...	...	...	...	...	446,135	3,972,431	...	4,418,566
5	Canadian Heritage Department	...	...	...	...	...	1,063,924	249,708	...	1,313,632
	Canada Council for the Arts	...	...	...	...	...	...	181,638	...	181,638
	Canadian Broadcasting Corporation	...	...	...	...	...	...	1,137,145	...	1,137,145
	Canadian Museum for Human Rights	...	...	...	...	...	...	56,073	...	56,073
	Canadian Museum of Civilization	...	...	...	...	...	...	71,218	...	71,218
	Canadian Museum of Immigration at Pier 21	...	...	...	...	...	...	4,576	...	4,576
	Canadian Museum of Nature	...	...	...	...	...	...	33,282	...	33,282
	Canadian Radio-television and Telecommunications Commission	...	...	...	...	...	...	11,521	...	11,521
	Library and Archives of Canada	...	...	...	...	...	1,744	110,122	...	111,866
	National Arts Centre Corporation	...	...	...	...	...	...	36,131	...	36,131
	National Battlefields Commission	...	...	...	...	...	...	9,889	...	9,889
	National Film Board	...	...	...	...	...	252	67,155	...	67,407
	National Gallery of Canada	...	...	...	...	...	...	51,102	...	51,102
	National Museum of Science and Technology	...	...	...	...	...	...	35,371	...	35,371
	Office of the Co-ordinator, Status of Women	...	...	...	...	...	19,545	10,697	...	30,242

	Public Service Commission	...	...	...	...	...	100,975	...	100,975
	Public Service Labour Relations Board	...	...	...	...	...	11,889	...	11,889
	Public Service Staffing Tribunal	...	...	...	...	...	4,747	...	4,747
	Registry of the Public Servants Disclosure	...	...	...	...	...	...	...	...
	Protection Tribunal	...	...	...	...	...	940	...	940
	Telefilm Canada	...	...	...	...	...	105,667	...	105,667
	Total Ministry	...	...	...	...	1,085,465	2,289,846	...	3,375,311
6	Citizenship and Immigration	...	...	...	...	...	...	...	...
	Department	...	...	...	...	...	637,018	...	1,590,068
	Immigration and Refugee Board of Canada	...	...	...	...	...	125,559	...	125,559
	Total Ministry	...	...	...	...	953,050	762,577	...	1,715,627
7	Economic Development Agency of Canada for the Regions of Quebec	...	...	...	...	...	...	...	...
	Department	...	...	...	...	...	55,853	...	480,006
8	Environment	...	...	...	...	...	...	...	...
	Department	...	...	...	...	...	951,717	...	1,088,891
	Canadian Environmental Assessment Agency	...	...	...	...	...	27,100	...	29,034
	National Round Table on the Environment and the Economy	...	...	...	...	...	5,152	...	5,152
	Parks Canada Agency	...	...	...	...	...	868,839	...	885,716
	Total Ministry	...	...	...	...	155,985	1,852,808	...	2,008,793
9	Finance	...	...	...	...	...	...	...	...
	Department	...	...	...	...	...	433,329	...	83,761,969
	Auditor General	...	...	...	...	...	86,667	...	86,667
	Canadian International Trade Tribunal	...	...	...	...	...	10,922	...	10,922
	Financial Consumer Agency of Canada	...	...	...	...	...	11,629	...	11,629
	Financial Transactions and Reports Analysis	...	...	...	...	...	...	...	...
	Centre of Canada	...	...	...	...	...	50,128	...	50,928
	Office of the Superintendent of Financial Institutions	...	...	...	...	...	15,748	...	15,748
	PPP Canada Inc.	...	...	...	...	...	253,500	...	253,500
	Total Ministry	...	...	...	...	...	863,923	...	84,191,363
10	Fisheries and Oceans	...	...	...	...	...	...	...	...
	Department	...	...	...	...	...	1,865,890	...	1,992,899
11	Foreign Affairs and International Trade	...	...	...	...	...	...	...	...
	Department	...	...	...	...	...	2,035,731	...	2,841,788
	Canadian Commercial Corporation	...	...	...	...	...	15,482	...	15,482
	Canadian International Development Agency	...	...	...	...	...	325,496	...	3,638,716
	International Development Research Centre	...	...	...	...	...	195,917	...	195,917
	International Joint Commission (Canadian Section)	...	...	...	...	...	8,603	...	8,603
	Total Ministry	...	...	...	...	...	2,581,229	...	6,700,506

TABLE 2

Ministerial Expenditures by Type—Continued

(in thousands of dollars)

Section	Department or agency	Transfer payments ⁽¹⁾					Total transfer payments	Other program expenditures	Public debt charges	Total ministerial net expenditures
		Old age security benefits ⁽²⁾	Canada health transfer	Canada social transfer	Fiscal arrangements	Alternative payments for standing programs					Other ^{(3)}
12	Governor General	...	...	...	...	...	450	19,774	...	20,224
13	Health Department	...	...	...	...	...	1,610,099	2,142,476	...	3,752,575
	Assisted Human Reproduction Agency of Canada	...	...	...	...	...	...	5,176	...	5,176
	Canadian Institutes of Health Research	...	...	...	...	...	966,829	60,042	...	1,026,871
	Hazardous Materials Information Review Commission	...	...	...	...	...	...	6,066	...	6,066
	Patented Medicine Prices Review Board	...	...	...	...	...	...	9,471	...	9,471
	Public Health Agency of Canada	...	...	...	...	...	184,115	434,005	...	618,120
	Total Ministry	...	...	...	...	...	2,761,043	2,657,236	...	5,418,279
14	Human Resources and Skills Development Department	35,655,135	...	...	...	...	9,515,415	1,135,642	...	46,306,192
	Canada Industrial Relations Board	...	...	...	...	...	...	13,287	...	13,287
	Canada Mortgage and Housing Corporation	...	...	...	...	...	...	2,963,436	...	2,963,436
	Canadian Artists and Producers Professional Relations Tribunal	...	...	...	...	...	...	1,200	...	1,200
	Canadian Centre for Occupational Health and Safety	...	...	...	...	...	...	5,438	...	5,438
	Total Ministry	35,655,135	...	...	...	...	9,515,415	45,170,550	4,119,003	49,289,553
	15	Indian Affairs and Northern Development Department	6,676,405	1,500,602	...	8,177,007
Agency		...	...	...	...	...	45,704	18,557	...	64,261
Canadian Polar Commission		...	...	...	...	...	10	1,007	...	1,017
First Nations Statistical Institute		...	...	...	...	...	...	2,615	...	2,615
Indian Residential Schools Truth and Reconciliation Commission		...	...	...	...	...	...	10,633	...	10,633
Registry of the Specific Claims Tribunal		...	...	...	...	...	...	2,165	...	2,165
Total Ministry		...	...	...	...	...	6,722,119	1,535,579	...	8,257,698
16	Industry Department	...	...	...	...	...	1,564,203	490,794	...	2,054,997
	Canadian Space Agency	...	...	...	...	...	41,406	331,430	...	372,836
	Canadian Tourism Commission	...	...	...	...	...	...	108,565	...	108,565
	Copyright Board	...	...	...	...	...	...	2,566	...	2,566

17	Federal Economic Development Agency for Southern Ontario	...	...	...	...	373,640	373,640	31,963	...	405,603
	National Research Council of Canada	...	...	...	...	290,897	290,897	612,401	...	903,298
	Natural Sciences and Engineering Research Council	...	...	...	...	1,027,177	1,027,177	48,767	...	1,075,944
	Registry of the Competition Tribunal	...	...	...	...	...	...	1,526	...	1,526
	Social Sciences and Humanities Research Council	...	...	...	...	661,709	661,709	27,387	...	689,096
	Standards Council of Canada	...	...	...	...	...	...	7,789	...	7,789
	Statistics Canada	...	...	...	...	561	561	574,648	...	575,209
	Total Ministry	...	...	...	...	3,959,593	3,959,593	2,237,836	...	6,197,429
	Justice	...	...	...	...	...	...	...	...	...
	Department	...	...	...	...	385,764	385,764	375,719	...	761,483
18	Canadian Human Rights Commission	...	...	...	...	...	...	23,067	...	23,067
	Canadian Human Rights Tribunal	...	...	...	...	...	...	4,436	...	4,436
	Commissioner for Federal Judicial Affairs	...	...	...	...	...	...	453,586	...	453,586
	Courts Administration Service	...	...	...	...	...	...	63,644	...	63,644
	Office of the Director of Public Prosecutions	...	...	...	...	...	...	146,336	...	146,336
	Offices of the Information and Privacy Commissioners of Canada	...	...	...	...	446	446	34,992	...	35,438
	Supreme Court of Canada	...	...	...	...	...	...	30,296	...	30,296
	Total Ministry	...	...	...	...	386,210	386,210	1,132,076	...	1,518,286
	National Defence	...	...	...	...	...	...	...	...	...
	Department	...	...	...	...	266,331	266,331	20,031,926	...	20,298,257
19	Canadian Forces Grievance Board	...	...	...	...	...	...	5,526	...	5,526
	Military Police Complaints Commission	...	...	...	...	...	...	4,423	...	4,423
	Office of the Communications Security Establishment Commissioner	...	...	...	...	...	...	1,606	...	1,606
	Total Ministry	...	...	...	...	266,331	266,331	20,043,481	...	20,309,812
	Natural Resources	...	...	...	...	...	...	...	...	...
	Department	...	...	...	...	3,449,809	3,449,809	907,220	...	4,357,029
	Atomic Energy of Canada Limited	...	...	...	...	...	...	771,452	...	771,452
	Canadian Nuclear Safety Commission	...	...	...	...	695	695	136,239	...	136,239
	National Energy Board	...	...	...	...	...	...	58,852	...	58,852
	Northern Pipeline Agency	...	...	...	...	...	...	1,124	...	1,124
20	Total Ministry	...	...	...	...	3,450,504	3,450,504	1,874,192	...	5,324,696
	Parliament	...	...	...	...	...	...	...	...	...
	The Senate	...	...	...	...	417	417	87,960	...	88,377
	House of Commons	...	...	...	...	885	885	423,379	...	424,264
	Library of Parliament	...	...	...	...	...	...	41,921	...	41,921
	Office of the Conflict of Interest and Ethics Commissioner	...	...	...	...	...	...	6,016	...	6,016
	Senate Ethics Officer	...	...	...	...	...	...	776	...	776
	Total Ministry	...	...	...	...	1,302	1,302	560,052	...	561,354

TABLE 2

Ministerial Expenditures by Type—Concluded (in thousands of dollars)

Section	Department or agency	Transfer payments ⁽¹⁾					Total transfer payments	Other program expenditures	Public debt charges	Total ministerial net expenditures
		Old age security benefits ⁽²⁾	Canada health transfer	Canada social transfer	Fiscal arrangements	Alternative payments for standing programs				
21	Privy Council									
	Department	...	...	...	...	...	1,856	158,075	...	159,931
	Canadian Intergovernmental Conference Secretariat	...	...	...	...	...	...	5,263	...	5,263
	Canadian Transportation Accident Investigation and Safety Board	...	...	...	...	...	...	30,697	...	30,697
	Chief Electoral Officer	...	...	...	...	...	29,285	117,733	...	147,018
	Office of the Commissioner of Official Languages	...	...	...	...	...	...	21,478	...	21,478
	Old Port of Montreal Corporation Inc.	...	...	...	...	...	...	28,987	...	28,987
	Public Appointments Commission Secretariat	...	...	...	...	...	...	294	...	294
	Security Intelligence Review Committee	...	...	...	...	...	...	2,683	...	2,683
	Total Ministry	...	...	...	...	...	31,141	365,210	...	396,351
22	Public Safety and Emergency Preparedness									
	Department	...	...	...	...	...	376,767	155,830	...	532,597
	Canada Border Services Agency	...	...	...	...	...	...	1,695,552	...	1,695,552
	Canadian Security Intelligence Service	...	...	...	...	...	...	515,223	...	515,223
	Corrections Service of Canada	...	...	...	...	...	1,478	2,373,531	...	2,375,009
	National Parole Board	...	...	...	...	...	...	45,995	...	45,995
	Office of the Correctional Investigator	...	...	...	...	...	...	4,079	...	4,079
	Royal Canadian Mounted Police	...	...	...	...	...	127,076	2,980,335	...	3,107,411
	Royal Canadian Mounted Police External Review Committee	...	...	...	...	...	...	1,784	...	1,784
	Royal Canadian Mounted Police Public Complaints Commission	...	...	...	...	...	...	7,464	...	7,464
	Total Ministry	...	...	...	...	...	505,321	7,779,793	...	8,285,114
23	Public Works and Government Services	...	...	...	...	...	3,383	3,077,184	...	3,080,567
	
24	Transport									
	Department	...	...	...	...	...	410,960	877,037	...	1,287,997
	Canada Post Corporation	...	...	...	...	...	...	22,210	...	22,210
	Canadian Air Transport Security Authority	...	...	...	...	...	...	573,146	...	573,146
	Canadian Transportation Agency	...	...	...	...	...	...	28,790	...	28,790
	Federal Bridge Corporation Limited	...	...	...	...	...	...	417	...	417
	Marine Atlantic Inc.	...	...	...	...	...	...	210,927	...	210,927
	National Capital Commission	...	...	...	...	...	...	158,315	...	158,315

Office of Infrastructure of Canada	...	...	...	...	6,183,393	6,183,393	68,398	...	6,251,791
The Jacques Cartier and Champlain Bridges Incorporated	...	...	...	...	...	...	89,999	...	89,999
Transportation Appeal Tribunal of Canada	...	...	...	...	...	...	1,732	...	1,732
VIA Rail Canada Inc.	...	...	...	...	...	...	527,200	...	527,200
Total Ministry	...	...	...	...	6,594,353	6,594,353	2,558,171	...	9,152,524
25 Treasury Board									
Secretariat	...	...	...	...	...	...	2,253,285	...	2,253,980
Canada School of Public Service	...	...	...	...	695	695	128,634	...	128,634
Office of the Commissioner of Lobbying	...	...	...	...	254	254	4,686	...	4,686
Office of the Public Sector Integrity Commissioner	...	...	...	...	...	...	5,324	...	5,324
Total Ministry	...	...	...	...	949	949	2,391,675	...	2,392,624
26 Veterans Affairs	...	...	...	...	2,546,469	2,546,469	968,926	...	3,515,395
27 Western Economic Diversification	...	...	...	...	405,358	405,358	61,133	...	466,491
Total ministerial net expenditures	35,655,135	26,031,502	11,178,825	17,577,219	(3,750,759)	51,030,393	137,722,315	27,863,848	232,995,033

Note: If no amount is shown, either the expenditures were less than \$500 or none were reported.

(1) Transfer payments for employment insurance benefits are reported in Table 2a.

(2) Includes the guaranteed income supplement and the spouse's allowance.

(3) Transfer payments for Canada child tax benefits are reported in Table 2a.

TABLE 2a

Recapitulation of External Expenses by Type

Table 2a reconciles total ministerial net expenditures (Table 2) with external expenses reported in Table 1 of this section and in the Statement of Operations and Accumulated Deficit in Section 2 of Volume 1. The reconciling items include the expenditures of the consolidated specified purpose accounts, the accrual and other adjustments, the expenses of the consolidated Crown corporations and other entities, the tax credits and repayments and the elimination of internal expenses.

(in thousands of dollars)

	Total ministerial net expenditures	Consolidated specified purpose accounts	Accrual and other adjustments	Consolidated Crown corporations and other entities	Tax credits and repayments	Internal expenses	TOTAL EXTERNAL EXPENSES
Transfer payments—							
Old age security benefits, guaranteed income supplement and spouse's allowance	35,655,135	...	(25,648)	...	...	...	35,629,487
<i>Major transfer payments to other levels of government</i>							
Canada health transfer	26,031,502	...	...	...	...	...	26,031,502
Canada social transfer	11,178,825	...	...	...	...	...	11,178,825
Fiscal arrangements	17,577,219	...	...	...	...	...	17,577,219
Alternative payments for standing programs	(3,750,759)	...	...	...	...	...	(3,750,759)
Other major transfers	5,706,277	...	(3,771,515)	...	...	...	1,934,762
<i>Total major transfer payments to other levels of government</i>	56,743,064	...	(3,771,515)	...	...	...	52,971,549
Employment insurance benefits	19,849,684	...	...	...	...	...	19,849,684
Children's benefits	2,651,154	...	(8,765)	...	10,013,367	...	12,655,756
Other transfer payments ⁽¹⁾	42,672,962	203,240	(6,533,007)	476,578	...	...	36,819,773
Total transfer payments	137,722,315	20,052,924	(10,338,935)	476,578	10,013,367	...	157,926,249
Other program expenses—							
Crown corporations	...	...	...	10,546,836	...	...	10,546,836
Agriculture and Agri-Food	1,605,289	...	96,017	...	...	(15,491)	1,685,815
Canada Revenue Agency	3,972,431	...	3,395,192	...	...	(55,798)	7,311,825
Environment	1,852,808	5,045	(201,785)	...	...	(35,001)	1,621,067
Fisheries and Oceans	1,865,890	429	(105,568)	...	...	(35,070)	1,725,721
Foreign Affairs and International Trade	2,581,229	...	(11,705)	(211,399)	...	(21,872)	2,538,211
Health	2,657,236	...	...	...	...	(20,754)	2,624,777
Human Resources and Skills Development	4,119,003	1,756,566	742,476	(2,963,436)	...	(193,362)	3,461,247
Indian Affairs and Northern Development	1,535,579	2,100	721,800	(2,615)	...	(27,631)	2,229,233
Industry	2,237,836	...	267,017	(116,354)	...	(7,082)	2,381,417
Justice	1,132,076	...	(23,628)	...	...	(5,422)	1,103,026
National Defence	20,043,481	(103,136)	1,402,161	...	...	(69,496)	21,273,010
Natural Resources	1,874,192	775	737,323	(771,452)	...	(18,109)	1,822,729
Public Safety and Emergency Preparedness	7,779,793	...	1,755,005	...	...	(109,196)	9,425,602
Public Works and Government Services	3,077,184	53,650	(452,247)	...	...	(120,549)	2,558,038
Treasury Board	2,391,675	...	(9,448)	...	...	(4,257)	2,377,970
Other ministries ⁽²⁾	8,683,168	(251,936)	2,217,943	(3,632,208)	...	(37,580)	6,979,387
<i>Total other program expenses</i>	<i>67,408,870</i>	<i>1,463,493</i>	<i>10,720,806</i>	<i>2,849,372</i>	...	<i>(776,630)</i>	<i>81,665,911</i>
Total program expenses	205,131,185	21,516,417	381,871	3,325,950	10,013,367	(776,630)	239,592,160
Public debt charges	27,863,848	(9,467)	3,016,481	...	...	...	30,870,862
TOTAL EXPENSES	232,995,033	21,506,950	3,398,352	3,325,950	10,013,367	(776,630)	270,463,022

Note: If no amount is shown, either the expenditures were less than \$500 or none were reported.

⁽¹⁾ Details of other transfer payments are presented in Table 2b.⁽²⁾ Details of other program expenses of other ministries are presented in Table 2c.

TABLE 2b

Details of Other Transfer Payments by Ministry

Table 2b presents details by ministry of the other transfer payments reported in Table 2a.

(in thousands of dollars)

	Total ministerial net expenditures	Consolidated specified purpose accounts	Accrual and other adjustments	Consolidated Crown corporations and other entities	Tax credits and repayments	Internal expenses	TOTAL EXTERNAL EXPENSES
Agriculture and Agri-Food	1,828,747	...	100,833	...	...	...	1,929,580
Atlantic Canada Opportunities Agency	313,826	...	(75,967)	...	...	...	237,859
Canada Revenue Agency	446,135	...	...	...	...	...	446,135
Canadian Heritage	1,085,465	...	(7,001)	...	...	...	1,078,464
Citizenship and Immigration	953,050	...	(5,391)	...	...	...	947,659
Economic Development Agency of Canada for the Regions of Quebec	424,153	...	(113,583)	...	...	...	310,570
Environment	155,985	...	(22,205)	...	...	...	133,780
Finance	657,805	...	1,204,535	...	...	...	1,862,340
Fisheries and Oceans	127,009	...	...	...	...	...	127,009
Foreign Affairs and International Trade	4,119,277	...	(615,407)	...	...	...	3,503,870
Governor General	450	...	(450)	...	...	...	...
Health	2,731,043	...	(124,684)	...	...	...	2,606,359
Human Resources and Skills Development	6,864,261	203,240	(2,863,735)	...	...	...	4,203,766
Indian Affairs and Northern Development	6,722,119	...	(994,171)	...	...	...	5,727,948
Industry	3,959,593	...	(308,689)	...	...	...	3,650,904
Justice	386,210	...	(6,478)	...	...	...	379,732
National Defence	266,331	...	(119)	...	...	...	266,212
Natural Resources	3,450,504	...	(65,551)	...	...	...	3,384,953
Parliament	1,302	...	(44)	...	...	...	1,258
Privy Council	31,141	...	...	...	...	...	31,141
Public Safety and Emergency Preparedness	349,028	...	31,463	...	...	...	380,491
Public Works and Government Services	3,383	...	817	...	...	...	4,200
Transport	4,843,369	...	(149,195)	...	...	...	4,694,174
Treasury Board	949	...	(441)	...	...	...	508
Veterans Affairs	2,546,469	...	(2,502,028)	...	...	...	44,441
Western Economic Diversification	405,558	...	(15,516)	...	...	...	389,842
Sub total	42,672,962	203,240	(6,533,007)	...	...	...	36,343,195
Provision for valuation and other items	...	...	...	476,578	...	...	476,578
Total other transfer payments	42,672,962	203,240	(6,533,007)	476,578	...	...	36,819,773

Note: If no amount is shown, either the expenditures were less than \$500 or none were reported.

TABLE 2c

Details of Other Program Expenses of Other Ministries

Table 2c presents details of the other program expenses of other ministries reported in Table 2a.
(in thousands of dollars)

	Total ministerial net expenditures	Consolidated specified purpose accounts	Accrual and other adjustments	Consolidated Crown corporations and other entities	Tax credits and repayments	Internal expenses	TOTAL EXTERNAL EXPENSES
Atlantic Canada Opportunities Agency	177,703	...	18,786	(83,070)	...	(737)	112,682
Canadian Heritage	2,289,846	1	37,354	(1,713,052)	...	(5,066)	609,083
Citizenship and Immigration	762,577	...	3,080	...	...	(4,746)	760,911
Economic Development Agency of Canada for the Regions of Quebec	55,853	...	29,968	...	...	(355)	85,466
Finance	863,923	...	(89,598)	(266,755)	...	(3,039)	504,531
Governor General	19,774	...	173	...	...	(2)	19,945
Parliament	560,052	...	(3,486)	...	...	(1,224)	555,342
Privy Council	365,210	...	(5,234)	(7,932)	...	(2,691)	349,353
Transport	2,558,171	5,926	154,563	(1,561,399)	...	(17,162)	1,140,099
Veterans Affairs	968,926	...	(1,267)	...	...	(2,234)	965,425
Western Economic Diversification	61,133	...	7,002	...	...	(324)	67,811
Sub total	8,683,168	5,927	151,341	(3,632,208)	...	(37,580)	5,170,648
Provision for valuation and other items	...	(257,863)	2,066,602	...	...	...	1,808,739
Total other program expenses	8,683,168	(251,936)	2,217,943	(3,632,208)	...	(37,580)	6,979,387

Note: If no amount is shown, either the expenditures were less than \$500 or none were reported.

TABLE 3

Ministerial Expenditures by Standard Object

Table 3 presents expenditures by standard object for each ministry on both a gross and net basis. The difference between gross and net expenditures is revenues netted against expenditures. The standard object presentation of expenditures is related to the goods and services acquired, and transfer payments made by the Government. The "Total gross expenditures" column represents the total of expenditures charged to standard objects 1 to 12 inclusively. The "Total ministerial net expenditures" column represents the result of total gross expenditures less total revenues netted against expenditures. The "Total ministerial net expenditures" column discloses the total expenditures reported for each ministry in the ministerial sections of this volume.

Table 3a reconciles total ministerial net expenditures with external expenses reported in Table 1 of this section and in the Statement of Operations and Accumulated Deficit in Section 2 of Volume 1.

(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services ⁽¹⁾ (4)	Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works ⁽²⁾ (8)	Acquisition of machinery and equipment ⁽³⁾ (9)	Transfer payments ⁽⁴⁾ (10)	Public debt charges ⁽⁵⁾ (11)	Other subsidies and payments (12)	Total gross expenditures (1)-(12)	Less: revenues netted against expenditures			Total ministerial net expenditures
															External revenues	Internal revenues	Total	
2	Agriculture and Agri-Food																	
	Department	569,795	31,165	6,151	131,752	5,071	31,507	42,970	10,120	52,603	1,823,573	...	11,287	2,715,994	41,222	...	41,222	2,674,772
	Canadian Dairy Commission	5,739	415	57	1,120	355	73	24	...	82	...	...	(3,718)	4,147	...	...	...	4,147
	Canadian Food Inspection Agency	574,215	32,382	1,808	76,423	9,009	27,507	18,117	...	27,573	5,174	...	3,825	776,033	53,962	280	54,242	721,791
	Canadian Grain Commission	62,528	4,322	301	2,330	4,003	1,237	918	...	2,916	...	...	16	78,571	45,245	...	45,245	33,326
3	Total Ministry	1,212,277	68,284	8,317	211,625	18,438	60,324	62,029	10,120	83,174	1,828,747	...	11,410	3,574,745	140,429	280	140,709	3,434,036
	Atlantic Canada Opportunities Agency																	
	Department	70,127	6,492	716	12,271	2,210	769	564	...	2,178	313,826	...	(694)	408,459	...	...	...	408,459
	Enterprise Cape Breton Corporation	...	...	...	...	...	...	...	...	...	...	...	83,070	83,070	...	...	...	83,070
	Total Ministry	70,127	6,492	716	12,271	2,210	769	564	...	2,178	313,826	...	82,376	491,529	...	...	...	491,529
4	Canada Revenue Agency	3,164,945	199,406	10,865	347,558	285,311	148,942	30,942	...	87,798	446,135	...	3,639	4,725,541	135,688	171,287	306,975	4,418,566
	Canadian Heritage																	
	Department	191,725	9,895	10,161	27,671	2,535	2,774	3,569	...	4,542	1,063,924	...	806	1,317,602	3,852	118	3,970	1,313,632
	Canada Council for the Arts	...	...	...	...	...	...	...	...	...	...	...	181,638	181,638	...	...	...	181,638
	Canadian Broadcasting Corporation	...	...	...	...	...	...	...	...	...	...	...	1,137,145	1,137,145	...	...	...	1,137,145

TABLE 3

Ministerial Expenditures by Standard Object—Continued

(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services (4)	Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment (9)	Transfer payments (10)	Public debt charges (11)	Other subsidies and payments (12)	Total gross expenditures (1)-(12)	Less: revenues netted against expenditures				Total ministerial net expenditures
															External revenues	Internal revenues	Total revenues		
	Canadian Museum for Human Rights	...	...	...	...	...	...	...	...	...	...	...	56,073	56,073	...	...	...	...	56,073
	Canadian Museum of Civilization	...	...	...	...	...	...	...	...	...	...	...	71,218	71,218	...	...	...	...	71,218
	Canadian Museum of Immigration at Pier 21	...	...	...	...	...	...	...	...	...	...	...	4,576	4,576	...	...	...	...	4,576
	Canadian Museum of Nature	...	...	...	...	...	...	...	...	...	...	...	33,282	33,282	...	...	...	...	33,282
	Canadian Radio-television and Telecommunications Commission	42,920	2,235	1,156	4,516	318	1,110	352	...	1,376	...	...	102	54,085	42,564	...	42,564	...	11,521
	Library and Archives of Canada	83,665	2,620	214	10,213	2,730	1,853	1,602	2,912	4,716	1,744	...	(11)	112,258	392	...	392	...	111,866
	National Arts Centre Corporation	...	...	...	...	...	...	...	...	...	...	...	36,131	36,131	...	...	...	...	36,131
	National Battlefields Commission	3,841	110	553	617	247	785	925	271	387	...	...	2,153	9,889	...	...	...	...	9,889
	National Film Board	38,922	3,394	567	14,219	8,930	1,465	1,367	...	3,534	252	...	(536)	72,114	4,604	103	4,707	...	67,407
	National Gallery of Canada	...	...	...	...	...	...	...	...	...	...	...	51,102	51,102	...	...	...	...	51,102
	National Museum of Science and Technology	...	...	...	...	...	...	...	...	...	...	...	35,371	35,371	...	...	...	...	35,371
	Office of the Co-ordinator, Status of Women	8,993	482	87	802	48	81	53	...	150	19,545	...	1	30,242	...	...	...	...	30,242
	Public Service Commission	92,329	2,448	450	10,363	1,022	2,031	681	...	2,092	...	...	426	111,842	17	10,850	10,867	...	100,975
	Public Service Labour Relations Board	8,439	528	47	1,628	500	89	172	...	656	...	...	(170)	11,889	...	...	...	...	11,889
	Public Service Staffing Tribunal	3,888	160	40	230	183	2	24	...	88	...	...	132	4,747	...	...	...	...	4,747
	Registry of the Public Servants	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Disclosure Protection Tribunal	650	23	2	201	10	23	10	...	21	...	...	...	940	...	...	...	...	940
	Telefilm Canada	...	...	...	...	...	...	...	...	...	...	...	105,667	105,667	...	...	...	...	105,667
	Total Ministry	475,172	21,895	13,277	70,460	16,523	10,213	8,755	3,183	17,562	1,085,465	...	1,715,106	3,437,811	51,429	11,071	62,500	...	3,375,311

6 Citizenship and Immigration

Department of Immigration and Refugee Board of Canada	395,586	27,169	9,334	153,180	13,390	9,640	9,088	...	...	10,864	953,050	...	8,767	1,590,068	...	...	...	...	1,590,068
	94,044	4,278	49	18,276	879	2,114	760	...	...	4,874	...	...	285	125,559	...	...	...	...	125,559
Total Ministry	489,630	31,447	9,383	171,456	14,269	11,754	9,848	...	...	15,738	953,050	...	9,052	1,715,627	...	...	...	...	1,715,627

7	Economic Development Agency of Canada for the Regions of Quebec	43,872	2,043	611	6,409	1,000	73	377	96	1,353	424,153	...	19	480,006	...	...	480,006
8	Environment																
	Department	660,655	56,656	3,117	145,788	22,508	19,207	36,198	1,375	62,777	137,174	...	5,669	1,151,124	38,728	23,505	62,233
	Canadian Environmental Assessment Agency	22,124	1,664	275	5,012	476	9	118	...	410	1,934	...	5	32,027	2,574	419	2,993
	National Round Table on the Environment and the Economy	3,372	309	322	982	39	44	32	...	46	...	...	6	5,152	...	...	5,152
	Parks Canada Agency	386,816	27,075	11,411	172,365	17,909	108,244	43,728	52,313	27,506	16,877	...	21,472	885,716	...	...	885,716
	Total Ministry	1,072,967	85,704	15,125	324,147	40,932	127,504	80,076	53,688	90,739	155,985	...	27,152	2,074,019	41,302	23,924	65,226
9	Finance																
	Department	94,426	5,047	5,749	16,494	532	554	102,624	...	2,194	55,462,792	27,863,848	207,709	83,761,969	...	...	83,761,969
	Auditor General	72,583	4,292	523	6,396	286	1,188	571	...	919	...	...	2	86,760	93	...	86,667
	Canadian International Trade Tribunal	9,147	233	46	820	42	222	90	...	322	...	...	...	10,922	...	...	10,922
	Financial Consumer Agency of Canada	6,433	342	269	3,603	546	41	66	103	200	...	...	26	11,629	...	...	11,629
	Financial Transactions and Reports Analysis Centre of Canada	32,860	1,632	168	3,798	3,581	3,740	502	...	3,822	800	...	25	50,928	...	...	50,928
	Office of the Superin- tendent of Financial Institutions	78,296	4,217	850	10,728	6,258	1,315	384	332	3,256	...	...	269	105,905	85,102	5,055	90,157
	PPP Canada Inc.	...	...	...	...	...	...	...	...	...	...	...	253,500	253,500	...	...	253,500
	Total Ministry	293,745	15,763	7,605	41,839	11,245	7,060	104,237	435	10,713	55,463,592	27,863,848	461,531	84,281,613	85,195	5,055	90,250
10	Fisheries and Oceans	963,711	77,342	3,965	255,416	15,060	283,332	90,255	38,406	160,465	127,009	...	16,315	2,031,276	38,358	19	38,377
11	Foreign Affairs and International Trade																
	Department	1,043,182	203,566	25,663	267,600	205,106	46,015	68,995	80,334	79,153	806,057	...	324,703	3,150,374	294,156	14,430	308,586
	Canadian Commercial Corporation	...	...	...	...	...	...	...	...	...	...	...	15,482	15,482	...	...	15,482
	Canadian International Development Agency	190,677	13,034	278	27,736	2,796	5,013	1,280	...	3,155	3,313,220	...	81,527	3,638,716	...	...	3,638,716
	International Development Research Centre	...	...	...	...	...	...	...	...	...	...	...	195,917	195,917	...	...	195,917
	International Joint Commis- sion (Canadian Section)	3,293	667	22	3,761	345	29	66	...	359	...	...	61	8,603	...	...	8,603
	Total Ministry	1,237,152	217,267	25,963	299,097	208,247	51,057	70,341	80,334	82,667	4,119,277	...	617,690	7,009,092	294,156	14,430	308,586
12	Governor General	15,518	1,075	308	1,309	149	188	869	...	356	450	...	2	20,224	...	...	20,224

TABLE 3

Ministerial Expenditures by Standard Object—Continued
(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services ⁽⁴⁾ (4)	Rentals and maintenance (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works (8)	Acquisition of machinery and equipment ⁽⁹⁾ (9)	Transfer payments ⁽¹⁰⁾ (10)	Public charges ⁽¹¹⁾ (11)	Other subsidies and payments ⁽¹²⁾ (12)	Total gross expenditures (1)-(12)	Less: revenues netted against expenditures			Total ministerial net expenditures
															External revenues	Internal revenues	Total	
13	Health																	
	Department	921,644	223,935	23,759	493,174	14,767	35,658	450,039	3,866	56,796	1,610,099	...	(4,824)	3,828,913	67,822	8,516	76,538	3,752,575
	Assisted Human Reproduction Agency of Canada	2,956	401	40	1,635	35	7	38	...	64	...	...	...	5,176	...	...	...	5,176
	Canadian Institutes of Health Research	44,759	4,180	1,191	6,750	421	448	498	...	1,676	966,829	...	119	1,026,871	...	...	...	1,026,871
	Hazardous Materials Information Review Commission	4,333	82	11	1,548	25	3	45	...	13	...	...	6	6,066	...	...	...	6,066
	Patented Medicine Prices Review Board	6,655	186	48	1,966	12	138	245	...	221	...	...	...	9,471	...	...	...	9,471
	Public Health Agency of Canada	247,275	18,967	5,092	83,745	7,271	25,091	18,962	...	13,645	184,115	...	13,997	618,160	...	40	40	618,120
	Total Ministry	1,227,622	247,751	30,141	588,818	22,531	61,345	469,827	3,866	72,415	2,761,043	...	9,298	5,494,657	67,822	8,556	76,538	5,418,279
14	Human Resources and Skills																	
	Development																	
	Department	1,991,582	144,139	27,960	556,113	220,601	42,117	13,593	...	56,622	45,170,550	...	3,589	48,226,866	376,298	1,544,376	1,920,674	46,306,192
	Canada Industrial Relations Board	10,997	908	15	733	146	117	179	...	164	...	...	28	13,387	...	...	...	13,287
	Canada Mortgage and Housing Corporation	...	...	...	...	...	...	...	...	...	...	...	2,963,436	2,963,436	...	...	...	2,963,436
	Canadian Artists and Producers Professional Relations Tribunal	824	60	34	237	9	...	17	...	19	...	...	...	1,200	...	...	...	1,200
	Canadian Centre for Occupational Health and Safety	7,682	128	107	983	36	123	81	...	50	...	...	...	9,190	3,258	494	3,752	5,438
	Total Ministry	2,011,085	145,235	28,116	558,066	220,792	42,357	13,870	...	56,855	45,170,550	...	2,967,053	51,213,979	379,556	1,544,870	1,924,426	49,289,553
15	Indian Affairs and Northern																	
	Development																	
	Department	486,543	51,217	11,889	374,216	11,312	5,218	8,048	404	19,835	6,676,405	...	532,220	8,177,007	...	...	...	8,177,007
	Canadian Northern Economic Development Agency	10,966	1,830	136	2,888	1,438	863	119	...	303	45,704	...	14	64,261	...	...	...	64,261
	Canadian Polar Commission	522	143	33	186	105	...	4	...	13	10	...	1	1,017	...	...	...	1,017

First Nations Statistical Institute	...	...	...	...	...	...	...	...	...	2,615	...	...	...	2,615	...	...	...	2,615
Indian Residential Schools	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Truth and Reconciliation Commission	4,187	1,640	573	3,340	499	6	96	14	267	...	...	...	...	11	10,633	...	...	10,633
Registry of the Specific Claims Tribunal	765	75	9	732	458	35	9	...	82	...	...	...	...	...	2,165	...	...	2,165
Total Ministry	502,483	54,905	12,640	381,362	13,812	6,122	8,276	418	20,500	6,722,119	...	534,861	...	...	8,257,698	...	...	8,257,698
16 Industry																		
Department	530,634	26,296	3,852	90,846	10,885	16,088	7,559	1,133	17,254	1,564,203	...	...	...	(3,291)	2,265,459	200,277	10,185	210,462
Canadian Space Agency	79,109	8,079	2,811	205,724	2,116	6,745	6,499	...	16,764	41,406	...	...	...	3,583	372,836	...	...	372,836
Canadian Tourism Commission	...	...	...	...	...	...	...	...	...	...	...	...	...	108,565	108,565	...	...	108,565
Copyright Board	1,808	199	50	382	68	1	39	...	17	...	...	...	...	2	2,566	...	...	2,566
Federal Economic Development Agency for Southern Ontario	17,901	2,349	195	8,072	209	1,681	221	...	1,241	373,640	...	...	...	94	405,603	...	...	405,603
National Research Council of Canada	429,887	19,370	5,458	43,177	4,194	18,172	45,792	20,979	65,897	290,897	...	...	...	(40,525)	903,298	...	...	903,298
Natural Sciences and Engineering Research Council	34,171	3,858	421	7,524	398	1,126	383	...	1,217	1,027,177	...	...	...	(331)	1,075,944	...	...	1,075,944
Registry of the Competition Tribunal	889	93	33	457	5	...	32	...	17	...	...	...	...	...	1,526	...	...	1,526
Social Sciences and Humanities Research Council	19,849	1,308	390	3,995	187	539	136	...	978	661,709	...	...	...	5	689,096	...	...	689,096
Standards Council of Canada	...	...	...	...	...	...	...	...	...	...	...	...	...	7,789	7,789	...	...	7,789
Statistics Canada	525,768	37,581	19,726	37,910	8,347	16,413	8,943	...	15,232	561	...	...	...	53	670,534	20,009	75,316	95,325
Total Ministry	1,640,016	99,133	32,936	398,087	26,409	60,765	69,604	22,112	118,617	3,959,593	...	75,944	...	...	6,503,216	220,286	85,501	305,787
17 Justice																		
Department	564,167	18,592	8,781	47,620	4,498	8,118	5,569	...	8,028	385,764	...	...	...	(1,494)	1,049,643	697	287,463	288,160
Canadian Human Rights Commission	18,988	1,060	225	2,857	236	156	157	...	216	...	...	...	...	(828)	23,067	...	...	23,067
Canadian Human Rights Tribunal	2,283	330	92	1,518	45	66	40	...	62	...	...	...	...	...	4,436	...	...	4,436
Commissioner for Federal Judicial Affairs	412,630	31,846	90	3,315	96	104	93	...	287	...	...	...	...	5,331	453,792	25	181	206
Courts Administration Service	47,655	2,556	108	7,988	942	1,074	2,136	...	1,178	...	...	...	...	27	63,644	...	...	63,644
Office of the Director of Public Prosecutions	100,573	6,618	801	41,776	1,157	649	1,257	...	1,708	...	...	...	...	5,369	159,908	131	13,441	13,572
Offices of the Information and Privacy Commissioners of Canada	23,802	1,131	862	5,709	167	690	341	...	2,268	446	...	...	...	22	35,438	...	...	35,438
Supreme Court of Canada	23,412	1,162	174	2,648	220	172	1,370	...	794	...	...	...	...	344	30,296	...	...	30,296
Total Ministry	1,193,510	63,275	11,133	113,431	7,361	11,029	10,963	...	14,541	386,210	...	8,771	...	...	1,820,224	853	301,085	301,938

TABLE 3

Ministerial Expenditures by Standard Object—Continued

(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Information (3)	Professional and special services ⁽¹⁾ (4)	Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works ⁽²⁾ (8)	Acquisition of machinery and equipment ⁽³⁾ (9)	Transfer payments ⁽⁴⁾ (10)	Public debt charges ⁽⁵⁾ (11)	Other subsidies and payments ⁽¹²⁾ (12)	Less: revenues netted against expenditures			Total gross expenditures (1)-(12)	External revenues	Internal revenues	Total	Total ministerial net expenditures
18	National Defence																				
	Department	9,397,800	872,221	27,535	2,893,259	481,417	1,426,777	1,120,142	345,518	3,664,650	266,331	...	217,575	20,713,225	399,192	15,776	414,968	20,298,257			
	Canadian Forces Grievance Board	3,969	156	20	598	623	12	26	...	122	...	...	...	5,526	...	...	...	5,526			
	Military Police Complaints Commission	1,681	185	8	1,997	255	6	53	...	237	...	...	1	4,423	...	...	...	4,423			
	Office of the Communications Security Establishment Commissioner	900	13	21	435	171	1	14	...	60	...	...	(9)	1,606	...	...	...	1,606			
	Total Ministry	9,404,350	872,575	27,584	2,896,289	482,466	1,426,796	1,120,235	345,518	3,665,069	266,331	...	217,567	20,724,780	399,192	15,776	414,968	20,309,812			
19	Natural Resources																				
	Department	458,264	35,076	6,282	310,888	29,573	8,217	22,656	18,469	35,569	3,449,809	...	13,970	4,388,773	28,520	3,224	31,744	4,357,029			
	Atomic Energy of Canada Limited	...	...	...	...	...	...	...	...	...	...	...	771,452	...	...	...	...	771,452			
	Canadian Nuclear Safety Commission	98,504	5,547	1,215	14,924	2,111	6,975	1,155	...	5,121	695	...	(8)	136,239	...	...	...	136,239			
	National Energy Board	47,027	3,138	542	5,568	348	740	484	96	900	...	...	9	58,852	...	...	...	58,852			
	Total Ministry	604,378	43,864	8,040	331,610	32,072	15,932	24,302	18,565	41,616	3,450,504	...	785,557	5,356,440	28,520	3,224	31,744	5,324,696			
20	Parliament																				
	The Senate	67,509	12,000	726	3,715	222	1,267	934	...	1,588	417	...	(1)	88,377	...	...	...	88,377			
	House of Commons	315,557	49,584	8,241	17,563	9,903	5,793	6,203	...	11,180	885	...	484	425,393	1,160	(31)	1,129	424,264			
	Library of Parliament	34,509	678	221	3,320	244	333	2,585	...	841	...	...	1	42,742	821	...	821	41,921			
	Office of the Conflict of Interest and Ethics Commissioner	4,894	67	8	899	25	35	45	...	42	...	...	1	6,016	...	...	...	6,016			
	Total Ministry	423,171	62,338	9,222	25,535	10,395	7,428	9,771	...	13,657	1,302	...	485	563,304	1,981	(31)	1,950	561,354			

Privy Council Department Canadian Intergovern- mental Conference	115,565	7,183	2,350	19,551	2,344	2,272	1,366	...	7,285	1,856	...	159	159,931	...	...	159,931
	2,872	622	37	1,038	422	40	36	...	194	...	...	2	5,263	...	...	5,263
	24,452	1,759	214	2,558	250	537	233	25	628	...	...	41	30,697	...	...	30,697
	54,395	6,730	5,041	35,076	7,454	3,304	795	1,013	3,817	29,285	...	108	147,018	...	...	147,018
	15,602	909	180	3,705	101	331	155	...	493	...	...	2	21,478	...	...	21,478

	228	1	...	56	3	...	1	...	5	...	...	...	294	...	...	294
	2,046	171	44	244	16	24	20	...	117	...	...	1	2,683	...	...	2,683
	215,160	17,375	7,866	62,228	10,590	6,508	2,606	1,038	12,539	31,141	...	29,300	396,351	...	...	396,351

Public Safety and Emer- gency Preparedness Department Canada Border Services Agency Canadian Security Intelli- gence Service Correctional Service of Canada National Parole Board Office of the Correctional Investigator Royal Canadian Mounted Police Royal Canadian Mounted Police External Review Committee Royal Canadian Mounted Police Public Complaints Commission	106,737	8,510	1,607	24,302	5,792	1,503	854	1,218	5,225	376,767	...	82	532,597	...	...	532,597
	1,254,094	56,088	1,373	275,568	7,664	20,855	17,149	31,050	20,879	...	...	23,471	1,708,191	12,639	...	12,639
	299,510	...	...	...	...	...	...	...	...	...	...	215,713	515,223	...	...	515,223
	1,606,847	54,754	1,564	308,337	15,289	46,647	135,408	141,932	76,052	1,478	...	72,656	2,460,984	8,182	77,793	2,375,009
	39,439	3,158	87	2,837	165	72	371	...	688	...	...	16	46,833	838	...	45,995
	3,213	329	61	361	30	32	23	...	29	...	...	1	4,079	...	...	4,079
	3,048,547	301,719	4,667	495,062	100,958	93,606	123,794	81,591	244,520	127,076	...	76,707	4,698,247	1,590,385	451	1,590,836
	1,197	24	24	276	31	28	11	172	21	...	...	...	1,784	...	...	1,784
	4,867	233	34	1,661	102	105	129	123	210	...	...	...	7,464	...	...	7,464
	6,364,451	424,815	9,417	1,108,424	130,031	162,848	277,739	256,086	347,624	505,321	...	388,646	9,975,402	1,612,044	78,244	1,690,288

Public Works and Government Services	1,241,439	227,828	14,228	1,797,062	1,125,622	1,298,695	202,178	445,952	106,647	3,383	...	544,084	7,007,118	316,951	3,609,600	3,956,551	3,080,567
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Transport Department Canada Post Corporation Canadian Air Transport Security Authority Canadian Transportation Agency	527,204	47,724	5,160	179,982	6,513	27,120	19,697	35,968	43,174	410,960	...	74,814	1,378,316	52,982	37,337	90,319	1,287,997
	...	...	...	...	...	...	...	...	...	...	...	22,210	22,210	...	...	...	22,210
	...	...	...	...	...	...	...	...	...	...	...	573,146	573,146	...	...	...	573,146
	24,260	650	293	2,077	273	353	270	...	606	...	...	8	28,790	...	...	...	28,790

TABLE 3

Ministerial Expenditures by Standard Object—Concluded
(in thousands of dollars)

Section	Department or agency	Personnel (1)	Transportation and communications (2)	Professional and special services ⁽¹⁾ (4)	Rentals (5)	Repair and maintenance (6)	Utilities, materials and supplies (7)	Acquisition of land, buildings and works ⁽²⁾ (8)	Acquisition of machinery and equipment ⁽³⁾ (9)	Transfer payments ⁽⁴⁾ (10)	Public debt charges ⁽⁵⁾ (11)	Other subsidies and payments ⁽⁶⁾ (12)	Total gross expenditures (3)-(12)	Less: revenues netted against expenditures			Total ministerial net expenditures
														External revenues	Internal revenues	Total	
25	Federal Bridge Corporation Limited	...	...	...	...	...	...	...	...	...	...	417	417	...	...	...	417
	Marine Atlantic Inc.	...	...	...	...	...	...	...	...	...	...	210,927	210,927	...	...	...	210,927
	National Capital Commission	...	...	...	...	...	...	...	...	...	...	158,315	158,315	...	...	...	158,315
	Office of Infrastructure of Canada	34,572	1,097	861	15,823	4,440	177	...	4,145	6,183,393	...	3,032	6,251,791	...	...	...	6,251,791
	The Jacques Cartier and Champlain Bridges Incorporated	...	...	...	...	...	...	...	...	...	...	89,999	89,999	...	...	...	89,999
	Transportation Appeal Tribunal of Canada	829	183	23	608	32	32	...	21	...	...	2	1,732	...	...	...	1,732
	VIA Rail Canada Inc.	...	...	...	...	...	...	...	...	...	...	527,200	527,200	...	...	...	527,200
	Total Ministry	586,865	49,654	6,337	198,490	11,258	20,176	35,968	47,946	6,594,353	...	1,660,070	9,242,843	52,982	37,337	90,319	9,152,524
26	Treasury Board Secretariat	2,514,501	5,784	800	91,840	1,181	2,418	...	9,972	695	...	1,540	2,630,530	7,295	369,255	376,550	2,253,980
	Canada School of Public Service	82,924	4,144	1,039	33,171	4,377	1,447	...	946	254	...	137	128,634	...	...	...	128,634
	Office of the Commissioner of Lobbying	2,778	121	16	1,556	46	47	51	65	...	...	2	4,686	...	...	...	4,686
	Office of the Public Sector Integrity Commissioner	3,546	102	81	1,390	25	39	2	113	...	...	...	5,324	...	...	...	5,324
	Total Ministry	2,603,749	10,151	1,936	127,957	5,629	3,332	53	11,096	949	...	1,679	2,769,174	7,295	369,255	376,550	2,392,624
27	Veterans Affairs	317,168	35,138	4,162	358,749	8,078	9,825	3,705	4,534	2,546,469	...	19,458	3,515,395	...	...	...	3,515,395
	Western Economic Diversification	46,364	3,928	387	6,831	707	209	591	2,114	405,558	...	2	466,491	...	...	...	466,491
Total ministerial net expenditures		37,421,327	3,084,683	300,280	10,694,526	2,721,137	3,845,444	2,899,872	5,088,513	137,722,315	27,863,848	10,187,067	243,148,555	3,874,039	6,279,483	10,153,522	232,995,033

Notes: If no amount is shown, either the expenditures were less than \$500 or none were reported.

(1) Additional details are provided in Section 3 of Volume III.

(2) Additional details are provided in Section 4 of Volume III.

(3) Additional details are provided in Section 5 of Volume III.

(4) Additional details are provided in Section 6 of Volume III.

(5) Additional details are provided in Section 7 of Volume III.

TABLE 3a

Reconciliation of External Expenditures by Standard Object to Expenses

Table 3a reconciles total ministerial net expenditures (Table 3) with total external expenses reported in Table 1 of this section and in the Statement of Operations and Accumulated Deficit in Section 2 of Volume I. The reconciling items include the expenditures of the consolidated specified purpose accounts, the accrual and other adjustments, the expenses of the consolidated Crown corporations and other entities, the tax credits and repayments, and the elimination of internal expenses and internal revenues netted against expenses.

(in thousands of dollars)

	Total ministerial net expenditures	Consolidated specified purpose accounts	Accrual and other adjustments	Consolidated Crown corporations and other entities	Tax credits and repayments	Less:		TOTAL EXTERNAL EXPENSES
						Internal expenses	Internal revenues netted against expenses	
Transfer payments	137,722,315	20,052,924	(10,338,935)	476,578	10,013,367	...	...	157,926,249
Crown corporations	...	...	...	10,153,975	...	...	...	10,153,975
Personnel	37,421,327	(360,999)	5,236,774	...	...	...	...	42,297,102
Transportation and communications	3,084,683	...	(18,680)	...	...	22,802	172,782	2,870,419
Information	300,280	...	(4,901)	...	...	2,407	18,239	274,733
Professional and special services	10,694,526	...	(101,594)	...	...	313,616	2,376,416	7,902,900
Rentals	2,721,137	...	(166,678)	...	...	95,400	772,892	1,736,167
Repairs and maintenance	3,845,444	...	(185,378)	...	...	60,911	461,549	3,137,606
Utilities, materials and supplies	2,899,872	...	(49,939)	...	...	5,900	44,706	2,799,327
Acquisition of land, buildings and works	1,319,543	...	(1,319,543)	...	...	...	...	...
Acquisition of machinery and equipment	5,088,513	...	(5,088,513)	...	...	...	...	...
Public debt charges	27,863,848	(9,467)	3,016,481	(7,697,464)	...	121,688	922,092	30,870,862
Other subsidies and payments	10,187,067	109,779	4,100,234	383,110	...	...	...	5,655,836
Amortization of tangible capital assets	...	...	4,373,241	9,751	...	...	...	4,756,351
Net loss on disposal of assets	...	...	71,744	...	...	...	...	81,495
Total gross	243,148,555	19,792,237	(475,687)	3,325,950	10,013,367	622,724	4,718,676	270,463,022
Other items:								
Administration costs—								
Employment Insurance Operating Account	...	1,714,713	...	...	...	153,906	1,560,807	...
Revenues netted against expenditures—								
External revenues	(3,874,039)	...	3,874,039	...	...	...	...	...
Internal revenues	(6,279,483)	...	...	...	...	...	(6,279,483)	...
	(10,153,522)	1,714,713	3,874,039	...	...	153,906	(4,718,676)	...
Total expenses	232,995,033	21,506,950	3,398,352	3,325,950	10,013,367	776,630	...	270,463,022

Note: If no amount is shown, either the expenditures were less than \$500 or none were reported.

Ministerial Revenues

Table 4a reconciles total ministerial revenues with external revenues reported in Table 1 of this section and in the Statement of Operations and Accumulated Deficit in Section 2 of Volume 1.

(in thousands of dollars)

Section	Department or agency	Tax revenues	Return on investments ⁽¹⁾	Refunds of previous years' expenditures	Other revenues				Total other revenues	Total ministerial revenues
					Sales of goods and services ⁽²⁾	Proceeds from the disposal of surplus Crown assets	Miscellaneous ⁽³⁾			
2	Agriculture and Agri-Food Department	...	20,124	14,910	50,210	4,263	7,350	96,857	96,857	
	Canadian Food Inspection Agency	...	...	...	54,501	342	532	55,375	55,375
	Canadian Grain Commission	...	...	...	45,020	47	...	45,067	45,067
	Total Ministry	...	20,124	14,910	149,731	4,652	7,882	197,299	197,299	
3	Atlantic Canada Opportunities Agency Department	...	...	408	...	18	61,025	61,451	61,451
	Total Ministry	...	...	408	...	18	61,025	61,451	61,451
4	Canada Revenue Agency	157,979,599	...	6,023	564,617	196	3,510,554	4,081,390	162,060,989	
5	Canadian Heritage Department	...	...	18,461	3,988	2,465	66,596	91,510	91,510
	Canadian Radio-television and Telecommunications Commission	...	...	37	162,997	...	1,958	164,992	164,992
	Library and Archives of Canada	...	...	183	389	94	23	689	689
	National Battlefields Commission	...	...	...	2,231	...	...	2,231	2,231
	National Film Board	...	...	...	4,932	...	...	4,932	4,932
	Office of the Co-ordinator, Status of Women	...	...	337	...	...	...	337	337
	Public Service Commission	...	...	143	10,922	1	1,541	12,607	12,607
	Public Service Labour Relations Board	...	...	41	...	...	...	41	41

Public Service Staffing Tribunal
Registry of the Public Servants Disclosure Protection
Tribunal

...	...	36	...	...	...	36	...	36	36
...	...	24	...	...	...	30	54	54	54
...	...	19,262	185,459	2,560	70,148	277,429	277,429	277,429	277,429
6 Citizenship and Immigration									
Department	...	542	3,933	476,619	11	69	481,174	481,174	481,174
Immigration and Refugee Board of Canada	...	...	363	...	2	9	374	374	374
...	...	542	4,296	476,619	13	78	481,548	481,548	481,548
7 Economic Development Agency of Canada for the Regions of Quebec									
...	...	...	46,202	...	6	698	46,906	46,906	46,906
8 Environment									
Department	...	...	2,979	72,153	1,373	165	76,670	76,670	76,670
Canadian Environmental Assessment Agency	...	...	166	3,215	1	...	3,382	3,382	3,382
National Round Table on the Environment and the Economy	...	...	47	...	...	1	48	48	48
Parks Canada Agency	...	...	2,526	111,841	...	30	114,397	114,397	114,397
...	...	...	5,718	187,209	1,374	196	194,497	194,497	194,497
9 Finance									
Department	...	6,483,373	602	71	...	418,196	6,902,242	6,902,242	6,902,242
Auditor General	...	...	109	...	1	776	886	886	886
Canadian International Trade Tribunal	...	...	111	...	...	2	113	113	113
Financial Consumer Agency of Canada	...	...	...	9,958	1	...	9,959	9,959	9,959
Financial Transactions and Reports Analysis Centre of Canada	...	...	53	...	...	92	145	145	145
Office of the Superintendent of Financial Institutions	...	...	...	107,092	8	...	107,100	107,100	107,100
...	...	6,483,373	875	117,121	10	419,066	7,020,445	7,020,445	7,020,445
10 Fisheries and Oceans									
...	...	...	5,677	83,749	5,540	2,574	97,540	97,540	97,540
11 Foreign Affairs and International Trade									
Department	...	627,067	14,242	397,536	1,504	83,111	1,123,460	1,123,460	1,123,460
Canadian International Development Agency	...	3,030	17,223	...	6	259,526	279,785	279,785	279,785
International Joint Commission (Canadian Section)	...	...	285	...	...	175	460	460	460
...	...	630,097	31,750	397,536	1,510	342,812	1,403,705	1,403,705	1,403,705
12 Governor General									
...	...	...	11	...	...	79	90	90	90

TABLE 4

Ministerial Revenues—Continued

(in thousands of dollars)

Section	Department or agency	Other revenues						Total ministerial revenues
		Tax revenues	Return on investments ⁽¹⁾	Refunds of previous years' expenditures	Sales of goods and services ⁽²⁾	Proceeds from the disposal of Crown assets	Miscellaneous ⁽³⁾	
13	Health							
	Department	...	...	51,907	86,735	163	4,038	142,843
	Assisted Human Reproduction Agency of Canada	...	...	66	...	...	...	66
	Canadian Institutes of Health Research	...	...	4,391	...	11	3	4,405
	Hazardous Materials Information Review Commission	...	...	15	485	...	...	500
	Patented Medicine Prices Review Board	...	...	27	23,273	...	...	23,300
14	Public Health Agency of Canada	...	...	13,180	175	42	14	13,411
	Total Ministry	...	...	69,586	110,668	216	4,055	184,525
15	Human Resources and Skills Development							
	Department	...	461,443	13,953	14,838	75	1,973,663	2,463,972
	Canada Industrial Relations Board	...	...	143	...	1	...	144
	Canada Mortgage and Housing Corporation	...	356,456	...	...	...	18,240	374,696
	Canadian Centre for Occupational Health and Safety	...	...	...	3,903	...	...	3,903
	Total Ministry	...	817,899	14,096	18,741	76	1,991,903	2,842,715
16	Indian Affairs and Northern Development							
	Department	...	109,094	70,968	124,290	374	11,656	316,382
	Canadian Northern Economic Development Agency	...	...	11	...	...	...	11
	Canadian Polar Commission	...	...	1	...	...	...	1
	Indian Residential Schools Truth and Reconciliation Commission	...	...	3	...	...	...	3
	Registry of the Specific Claims Tribunal	...	...	2	...	...	...	2
17	Total Ministry	...	109,094	70,985	124,290	374	11,656	316,399
18	Industry							
	Department	...	6,445	25,154	495,714	286	183,689	711,288
	Canadian Space Agency	...	...	401	4,863	10	371	5,645
	Copyright Board	...	...	12	...	...	...	12

National Research Council of Canada	...	...	2,769	...	...	31	2,800	2,800
Natural Sciences and Engineering Research Council	...	...	3,106	78,312	383	81	81,882	81,882
Registry of the Competition Tribunal	...	...	1,526	...	1	1	1,528	1,528
Social Sciences and Humanities Research Council	...	...	...	...	1	76	77	77
Statistics Canada	...	...	2,250	...	1	1	2,251	2,251
	...	...	655	96,244	13	1,536	98,448	98,448
Total Ministry	...	6,445	35,873	675,133	694	185,786	903,931	903,931
17 Justice								
Department	...	...	8,022	336,720	17	979	345,738	345,738
Canadian Human Rights Commission	...	...	301	...	...	1	302	302
Canadian Human Rights Tribunal	...	...	1	...	...	...	1	1
Commissioner for Federal Judicial Affairs	...	...	1	206	1	13,373	13,581	13,581
Courts Administration Service	...	...	151	1,683	4	6,292	8,130	8,130
Office of the Director of Public Prosecutions	...	...	3,144	15,503	...	1,560	20,207	20,207
Offices of the Information and Privacy Commissioners of Canada	...	...	184	...	...	2	186	186
Supreme Court of Canada	...	...	141	126	7	39	313	313
Total Ministry	...	...	11,945	354,238	29	22,246	388,458	388,458
18 National Defence								
Department	...	832	74,271	405,638	11,741	11,284	503,766	503,766
Canadian Forces Grievance Board	...	...	8	...	1	...	9	9
Total Ministry	...	832	74,279	405,638	11,742	11,284	503,775	503,775
19 Natural Resources								
Department	...	...	24,744	1,657,787	394	51	1,682,976	1,682,976
Canadian Nuclear Safety Commission	...	...	512	98,671	11	3	99,197	99,197
National Energy Board	...	...	399	61,685	...	...	62,084	62,084
Northern Pipeline Agency	...	...	12	1,347	...	...	1,359	1,359
Total Ministry	...	...	25,667	1,819,490	405	54	1,845,616	1,845,616
20 Parliament								
The Senate	...	...	321	...	...	10	331	331
House of Commons	...	...	721	1,069	61	...	1,851	1,851
Library of Parliament	...	...	28	828	...	...	856	856
Office of the Conflict of Interest and Ethics Commissioner	...	...	1	...	...	...	1	1
Senate Ethics Officer	...	...	16	...	...	...	16	16
Total Ministry	...	...	1,087	1,897	61	10	3,055	3,055

TABLE 4

Ministerial Revenues—Concluded

(in thousands of dollars)

Section	Department or agency	Other revenues						Total ministerial revenues
		Tax revenues	Return on investments ⁽¹⁾	Refunds of previous years' expenditures	Sales of goods and services ⁽²⁾	Proceeds from the disposal of Crown assets	Miscellaneous ⁽³⁾	
21	Privy Council							
	Department	...	8,500	785	...	63	5	9,353
	Canadian Intergovernmental Conference Secretariat	...	...	5	...	...	1,073	1,078
	Canadian Transportation Accident Investigation and Safety Board	...	...	24	29	46	1	100
	Chief Electoral Officer	...	...	...	...	8	35	35
	Office of the Commissioner of Official Languages	...	...	19	...	...	...	19
	Public Appointments Commission Secretariat	...	...	1	...	...	...	1
	Security Intelligence Review Committee	...	...	35	...	...	...	35
	Total Ministry	...	8,500	869	29	117	1,106	10,621
22	Public Safety and Emergency Preparedness							
	Department	...	...	9,986	...	...	110	10,096
	Canada Border Services Agency	23,199,697	...	975	17,970	225	18,421	37,591
	Canadian Security Intelligence Service	...	...	1,482	3,015	360	38	4,895
	Correctional Service of Canada	...	...	16,805	90,052	1,339	407	108,603
	National Parole Board	...	...	73	1,148	18	10	1,249
	Office of the Correctional Investigator	...	...	16	...	...	...	16
	Royal Canadian Mounted Police	...	17	22,898	1,725,823	9,569	157	1,758,464
	Royal Canadian Mounted Police External Review Committee	...	...	5	...	...	...	5
	Royal Canadian Mounted Police Public Complaints Commission	...	...	23	...	...	14	37
	Total Ministry	23,199,697	17	52,263	1,838,008	11,511	19,157	25,120,653
23	Public Works and Government Services							
	Department	...	...	9,894	3,927,378	294	76,385	4,013,951
24	Transport							
	Department	...	22,516	30,239	349,383	5,980	16,040	424,158
	Canadian Transportation Agency	...	...	88	30	3	93	214
	Office of Infrastructure of Canada	...	...	101,325	...	...	7	101,332
	Transportation Appeal Tribunal of Canada	...	...	1	...	...	...	1
	Total Ministry	...	22,516	131,653	349,413	5,983	16,140	525,705

25 Treasury Board

Secretariat	...	...	10,711	4,568	...	11,742	27,021	27,021
Canada School of Public Service	...	...	133	71,653	12	39	71,837	71,837
Office of the Commissioner of Lobbying	...	...	1	...	...	...	1	1
Office of the Public Sector Integrity Commissioner	...	...	59	...	...	4	63	63
Total Ministry	...	...	10,904	76,221	12	11,785	98,922	98,922

26 Veterans Affairs

	14,051	19,295	11	1,852	35,209	35,209
--	-----	-----	--------	--------	----	-------	--------	--------

27 Western Economic Diversification

	...	...	5,648	...	...	3,738	9,386	9,386
Total ministerial revenues	181,179,296	8,099,439	663,932	11,882,480	47,404	6,772,269	27,465,524	208,644,820

Note: If no amount is shown, either the revenues were less than \$500 or none were reported.

⁽¹⁾ Additional details are provided in Section 10 of Volume III. The total amount includes \$941,582 of return on investments, \$1,726,410 related to foreign exchange revenues (\$1,718,099 for Exchange Fund Account and \$8,311 for International Monetary Fund), and \$5,431,447 related to enterprise Crown corporations. The amounts related to foreign exchange revenues and Crown corporation revenues have been respectively reclassified in Table 4a of this volume.

⁽²⁾ Details of Sales of goods and services are presented in Table 4b of this volume.

⁽³⁾ Includes domestic coinage for \$130,969 and net gain on exchange for \$100,395. The amount of \$100,395 has been reclassified to foreign exchange revenues in Table 4a of this volume.

TABLE 4a

Recapitulation of External Revenues by Source

Table 4a reconciles total ministerial revenues (Table 4) with external revenues reported in Table 1 of this section and in the Statement of Operations and Accumulated Deficit in Section 2 of Volume 1. The reconciling items include the revenues from the consolidated specified purpose accounts, the accrual of accounts receivable and the adjustment of the Exchange Fund Account to recognize the international reserves held in the Account, the accrual and deferral of other revenues, the revenues of Crown corporations and other entities, tax credits and repayments and the elimination of internal revenues.

(in thousands of dollars)

	Total ministerial revenues	Consolidated specified purpose accounts	Accrual and other adjustments	Crown corporations and other entities	Tax credits and repayments	Internal revenues ⁽¹⁾	TOTAL EXTERNAL REVENUES
TAX REVENUES—							
Income tax revenues—							
Personal	103,558,390	...	...	...	10,013,367	(115,000)	113,456,757
Corporate	29,969,048	...	...	...	...	...	29,969,048
Non-resident	5,136,798	...	...	...	...	...	5,136,798
	<i>138,664,236</i>	...	...	...	<i>10,013,367</i>	<i>(115,000)</i>	<i>148,562,603</i>
Other taxes and duties—							
Goods and services tax	28,068,120	...	311,037	...	...	...	28,379,157
Energy taxes—							
Excise tax	4,228,827	...	...	...	...	...	4,228,827
Excise tax — Aviation gasoline and diesel fuel	1,113,251	...	...	...	...	...	1,113,251
	<i>5,342,078</i>	...	...	...	...	...	<i>5,342,078</i>
	3,519,962	...	...	...	...	...	3,519,962
Customs import duties	4,539,046	...	...	...	...	...	4,539,046
Other excise taxes and duties—							
Excise duties	600,078	...	...	...	...	...	600,078
Air travellers security charge	445,776	...	77,697	...	...	...	523,473
Miscellaneous excise taxes and duties	<i>5,384,900</i>	...	<i>77,697</i>	...	...	...	<i>5,662,597</i>
	<i>42,515,060</i>	...	<i>388,734</i>	...	...	...	<i>42,903,794</i>
TOTAL TAX REVENUES	181,179,296	...	388,734	...	10,013,367	(115,000)	191,466,397
EMPLOYMENT INSURANCE PREMIUMS	...	17,861,609	...	...	...	(360,999)	17,500,610

TABLE 4b

Sales of Goods and Services

Table 4b presents details of revenues from the sales of goods and services for each ministry. Revenues include those from internal and external sources.
(in thousands of dollars)

	Rights and privileges	Lease and use of public property	Services of a regulatory nature	Services of a non-regulatory nature	Sales of goods and information products	Other fees and charges	Total
2 Agriculture and Agri-Food Department	5,255	6,527	23,063	13,359	229	1,777	50,210
Canadian Food Inspection Agency	...	238	54,236	...	...	27	54,501
Canadian Grain Commission	...	...	41,231	3,802	...	(13)	45,020
Total Ministry	5,255	6,765	118,530	17,161	229	1,791	149,731
4 Canada Revenue Agency	120	44	308,792	241,610	44	14,007	564,617
5 Canadian Heritage Department	...	...	...	...	...	...	...
Canadian Radio-television and Telecommunications Commission	100,000	...	62,997	3,694	76	218	3,988
Library and Archives of Canada	...	...	...	...	...	...	162,997
National Battlefields Commission	...	...	...	...	359	30	389
National Film Board	1,383	...	...	...	2,231	2,231	2,231
Public Service Commission	...	...	...	...	3,355	194	4,932
Total Ministry	101,383	...	62,997	14,616	3,790	2,673	185,459
6 Citizenship and Immigration Department	106,430	...	369,839	...	94	256	476,619
Total Ministry	106,430	...	369,839	...	94	256	476,619
8 Environment Department	...	1,713	4,323	18,743	43,820	3,554	72,153
Canadian Environmental Assessment Agency	...	...	...	3,215	...	...	3,215
Parks Canada Agency	...	23,092	...	85,265	675	2,809	111,841
Total Ministry	...	24,805	4,323	107,223	44,495	6,363	187,209

TABLE 4b

Sales of Goods and Services—Concluded
(in thousands of dollars)

	Rights and privileges	Lease and use of public property	Services of a regulatory nature	Services of a non-regulatory nature	Sales of goods and information products	Other fees and charges	Total
Office of the Director of Public Prosecutions	...	...	...	15,503	...	...	15,503
Supreme Court of Canada	...	6	...	...	6	114	126
Total Ministry	...	6	9,578	344,338	202	114	354,238
18 National Defence Department	...	121,523	8	190,798	89,203	4,106	405,638
Total Ministry	...	121,523	8	190,798	89,203	4,106	405,638
19 Natural Resources Department	1,187,931	123	1,242	22,228	3,073	443,190	1,657,787
Canadian Nuclear Safety Commission	...	...	98,671	...	...	...	98,671
National Energy Board	1	...	65,196	...	...	(3,512)	61,685
Northern Pipeline Agency	27	...	...	1,320	...	...	1,347
Total Ministry	1,187,959	123	165,109	23,548	3,073	439,678	1,819,490
20 Parliament House of Commons Library of Parliament	...	...	...	...	989	80	1,069
Total Ministry	...	...	...	...	828	...	828
21 Privy Council Canadian Transportation Accident Investigation and Safety Board	...	...	...	...	...	29	29
Total Ministry	...	...	...	...	...	29	29
22 Public Safety and Emergency Preparedness Canada Border Services Agency	1,664	2	8,864	4,984	...	2,456	17,970
Canadian Security Intelligence Service	...	62	2,234	...	...	719	3,015
Correctional Service of Canada	...	764	...	25,990	63,249	49	90,052
National Parole Board	...	...	...	1,148	...	...	1,148
Royal Canadian Mounted Police	...	...	7,293	1,713,093	...	5,437	1,725,823
Total Ministry	1,664	828	18,391	1,745,215	63,249	8,661	1,838,008

23 Public Works and Government Services ... 846,454 150,971 1,065,758 1,552,759 311,436 3,927,378

24 Transport
Department
Canadian Transportation Agency
Total Ministry 7,557 266,065 19,850 52,313 1,302 2,296 349,383 30 349,413

25 Treasury Board
Secretariat
Canada School of Public Service
Total Ministry ... 71,653 71,653 4,568 71,653 76,221

26 Veterans Affairs ... 19,110 185 19,295

Total ministerial revenues 2,050,524 1,288,410 1,586,545 3,932,727 1,873,658 1,150,616 11,882,480

Note: If no amount is shown, either the revenues were less than \$500 or none were reported.

TABLE 5

Source and Disposition of Budgetary Authorities by Ministry

Table 5 presents the source and disposition of budgetary authorities by ministry. The level of details provided for the source and disposition of authorities is explained in the Introduction to this volume. In addition, detailed information is provided in the "Ministry Summary" statement in each ministerial section of this volume.

(in thousands of dollars)

Source of authorities					Disposition of authorities					
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years
	Main Estimates	Supplementary Estimates								
5,450	2,990,141	291,481	(368,749)	2,918,323	2	Agriculture and Agri-Food Department	2,674,772	238,610	...	4,941
...	3,981	...	166	4,147		Canadian Dairy Commission	4,147	...	...	...
515	645,427	36,613	68,213	750,768		Canadian Food Inspection Agency	721,791	28,832	...	145
40,114	5,394	26,000	572	72,080		Canadian Grain Commission	33,326	147	...	38,607
46,079	3,644,943	354,094	(299,798)	3,745,318		Total Ministry	3,434,036	267,589	...	43,693
										3,362,115
7	382,140	28,284	6,891	417,322	3	Atlantic Canada Opportunities Agency	408,459	8,861	...	2
...	83,070	...	...	83,070		Department	83,070	...	...	...
...	...	...	...	...		Enterprise Cape Breton Corporation	...	...	...	...
...	...	...	...	...		Cape Breton Development Corporation	...	...	...	...
7	465,210	28,284	6,891	500,392		Total Ministry	491,529	8,861	...	2
										487,442
150,326	4,476,430	10,888	(40,931)	4,596,713	4	Canada Revenue Agency	4,418,566	140	...	178,007
										4,406,548
7	1,145,949	176,654	18,164	1,340,774	5	Canadian Heritage	1,313,632	24,678	...	2,464
...	181,697	...	127	181,824		Department	181,638	186	...	...
...	1,090,906	46,239	...	1,137,145		Canada Council for the Arts	1,137,145	...	...	...
...	55,850	...	223	56,073		Canadian Broadcasting Corporation	56,073	...	...	...
...	65,325	5,813	80	71,218		Canadian Museum for Human Rights	71,218	...	...	...
...	...	...	4,576	4,576		Canadian Museum of Civilization	4,576	...	...	...
...	30,361	2,794	127	33,282		Canadian Museum of Immigration at Pier 21	33,282	...	...	...
...	5,665	5,182	2,881	13,728		Canadian Museum of Nature	11,521	...	...	...
195	120,285	...	8,557	129,037		Canadian Radio-television and Telecommunications Commission	111,866	2,207	...	...
...	35,183	...	952	36,135		Library and Archives of Canada	36,131	17,082	...	89
...	9,472	...	...	10,602		National Arts Centre Corporation	9,889	4	...	...
5,828	67,218	...	1,268	74,314		National Battlefields Commission	67,407	713	...	...
...	49,266	1,686	150	51,102		National Film Board	51,102	603	...	6,304
...	30,684	3,696	991	35,371		National Gallery of Canada	35,371	...	...	...
...	30,840	...	836	31,676		National Museum of Science and Technology	30,242	1,434	...	...
...	...	...	...	...		Office of the Co-ordinator, Status of Women	...	...	...	...

...	98,962	...	6,060	105,022	Public Service Commission	100,975	4,047	...	...	106,769
...	13,654	...	460	14,114	Public Service Labour Relations Board	11,889	2,225	...	...	12,867
...	5,464	...	134	5,598	Public Service Staffing Tribunal	4,747	851	...	...	4,885
...	1,827	...	(9)	1,818	Registry of the Public Servants Disclosure Protection Tribunal	940	878	...	...	944
...	105,418	...	253	105,671	Telefilm Canada	105,667	4	...	...	105,667
6.030	3,144,026	242,064	46,960	3,439,080	Total Ministry	3,375,311	54,912	...	8,857	3,525,295
5	1,532,469	92,438	19,918	1,644,830	6 Citizenship and Immigration Department	1,590,068	54,751	...	11	1,576,902
...	117,060	7,099	6,690	130,849	Immigration and Refugee Board of Canada	125,559	5,290	...	...	114,066
5	1,649,529	99,537	26,608	1,775,679	Total Ministry	1,715,627	60,041	...	11	1,690,968
25	429,162	105,294	2,848	537,329	7 Economic Development Agency of Canada for the Regions of Quebec	480,006	57,317	...	6	398,055
842	1,094,065	8,401	68,379	1,171,687	8 Environment Department	1,088,891	81,423	...	1,373	1,095,136
1	28,960	1,611	1,889	32,461	Canadian Environmental Assessment Agency	29,034	3,426	...	1	30,360
...	5,243	...	249	5,492	National Round Table on the Environment and the Economy	5,152	340	...	...	4,920
49,677	804,956	1,078	81,859	937,570	Parks Canada Agency	885,716	7,416	...	44,438	777,773
50,520	1,933,224	11,090	152,376	2,147,210	Total Ministry	2,008,793	92,605	...	45,812	1,908,189
68,573	88,525,570	(3,769,894)	(751,193)	84,073,056	9 Finance Department	83,761,969	242,515	...	68,572	78,043,113
...	85,065	...	3,794	88,859	Auditor General	86,667	2,192	...	...	87,808
1	11,940	...	270	12,211	Canadian International Trade Tribunal	10,922	1,289	...	...	10,952
...	...	...	11,629	11,629	Financial Consumer Agency of Canada	11,629	...	...	...	10,755
...	49,774	3,393	3,069	56,236	Financial Transactions and Reports Analysis Centre of Canada	50,928	5,308	...	...	49,898
81,931	947	...	8	82,886	Office of the Superintendent of Financial Institutions	15,748	22	...	67,116	(10,199)
...	255,200	...	...	255,200	PPP Canada Inc.	253,500	1,700	...	...	172,000
150,505	88,928,496	(3,766,501)	(732,423)	84,580,077	Total Ministry	84,191,363	253,026	...	135,688	78,364,327
724	1,967,737	48,189	56,403	2,073,053	10 Fisheries and Oceans	1,992,899	75,722	...	4,432	1,981,237
48,367	2,567,220	328,023	315,476	3,259,086	11 Foreign Affairs and International Trade Department	2,841,788	385,157	...	32,141	9,967,540
...	15,550	...	...	15,550	Canadian Commercial Corporation	15,482	68	...	...	15,745
433,385	3,153,572	374,674	68,335	4,029,966	Canadian International Development Agency	3,638,716	6,656	...	384,594	3,762,135
...	181,304	13,440	1,173	195,917	International Development Research Centre	195,917	...	...	...	171,296
...	8,374	225	328	8,927	International Joint Commission (Canadian Section)	8,603	324	...	...	7,503
...	3,050	...	(3,050)	...	NAPTA Secretariat—Canadian Section	...	...	...	...	...
481,752	5,929,070	716,362	382,262	7,509,446	Total Ministry	6,700,506	392,205	...	416,735	13,924,219

TABLE 5

Source and Disposition of Budgetary Authorities by Ministry—Continued

(in thousands of dollars)

(in thousands of dollars)

Source of authorities					Disposition of authorities					
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years
	Main Estimates	Supplementary Estimates								
...	19,716	...	1,187	20,903	12	Governor General	20,224	679	...	18,947
489	3,419,376	278,215	161,554	3,859,634	13	Health	3,752,575	106,897	...	3,748,897
...	10,523	...	328	10,851		Department of Canada	5,176	5,675	...	5,191
...	980,821	27,068	22,045	1,029,934		Canadian Institutes of Health Research	1,026,871	3,052	...	983,733
...	5,704	...	269	5,973		Hazardous Materials Information Review Commission	6,066	...	(93)	5,845
...	12,182	...	366	12,548		Patented Medicine Prices Review Board	9,471	3,077	...	9,100
16	677,995	11,059	22,863	711,933		Public Health Agency of Canada	618,120	93,797	...	944,185
505	5,106,601	316,342	207,425	5,630,873		Total Ministry	5,418,279	212,498	(93)	5,696,951
141	44,335,583	3,057,952	(852,288)	46,541,388	14	Human Resources and Skills Development	46,306,192	235,069	...	41,822,990
...	13,017	...	671	13,688		Department of Canada	13,287	400	...	13,327
...	3,131,341	...	895	3,132,236		Canada Industrial Relations Board	2,963,436	168,800	...	3,028,156
...	2,068	...	42	2,110		Canada Mortgage and Housing Corporation	1,200	910	...	1,115
...	5,055	...	561	5,616		Canadian Artists and Producers Professional Relations Tribunal	5,438	178	...	5,246
141	47,487,064	3,057,952	(850,119)	49,695,038		Canadian Centre for Occupational Health and Safety	49,289,553	405,357	...	44,870,834
31,921	7,223,387	1,021,923	42,034	8,319,265	15	Indian Affairs and Northern Development	8,177,007	110,148	...	7,380,725
...	61,203	6,968	1,076	69,247		Department of Canadian Northern Economic Development	64,261	4,986	...	39,629
...	1,016	...	39	1,055		Agency	1,017	38	...	956
...	5,000	...	...	5,000		Canadian Polar Commission	2,615	2,385	...	1,567
...	15,315	...	16,901	32,216		First Nations Statistical Institute	10,633	21,583	...	6,447
...	2,840	...	31	2,871		Indian Residential Schools Truth and Reconciliation Commission	2,165	706	...	2,002
31,921	7,308,761	1,028,891	60,081	8,429,654		Registry of the Specific Claims Tribunal	8,257,698	139,846	...	7,431,326

153,947	2,412,708	206,784	(241,880)	2,531,559	16	Industry	...	...	158,427	2,567,637
12	390,757	232	14,838	405,839	Department	Canadian Space Agency	2,054,997	318,135	...	...
...	100,643	...	8,822	109,465	Canadian Tourism Commission	Copyright Board	372,836	32,994	9	344,573
...	3,111	...	125	3,236	Federal Economic Agency for Southern Ontario	National Research Council of Canada	108,565	900	...	105,102
46,009	506,965	130,945	(44,764)	593,146	Natural Sciences and Engineering Research Council	Registry of the Competition Tribunal	2,566	670	...	2,731
...	748,969	86,553	82,051	963,582	Council	Social Sciences and Humanities Research Council	405,603	187,543	...	...
...	1,020,198	39,700	19,908	1,079,806	Standards Council of Canada	Statistics Canada	903,298	11,968	48,316	931,014
...	2,066	...	98	2,164	Commissioners of the Information and Privacy	Commissioners of Canada	1,075,944	3,861	1	1,051,247
...	674,917	12,613	4,518	692,048	Supreme Court of Canada	Total Ministry	1,526	638	...	1,368
...	7,129	...	1,218	8,347	Justice	Department	689,096	2,952	...	686,434
...	562,733	87	37,014	599,834	Canadian Human Rights Commission	Canadian Human Rights Tribunal	7,789	558	...	7,129
199,968	6,430,196	476,914	(118,052)	6,989,026	Commissioner for Federal Judicial Affairs	Courts Administration Service	575,209	24,625	...	509,093
...	...	...	...	...	Office of the Director of Public Prosecutions	Offices of the Information and Privacy	6,197,429	584,844	206,753	6,206,328
...	...	...	...	...	Commissioners of Canada	Total Ministry	...	...	...	...
14	1,461,160	48,931	80,083	1,590,188	18	National Defence	20,298,257	2,445,456	10,906	19,855,670
10,166	21,101,512	1,110,735	532,206	22,754,619	Department	Canadian Forces Grievance Board	5,526	1,527	...	5,665
...	6,641	...	412	7,053	Military Police Complaints Commission	Office of the Communications Security Establishment Commissioner	4,423	2,579	...	4,683
...	4,685	2,082	235	7,002	Total Ministry	Natural Resources	1,606	648	...	1,533
...	2,100	...	154	2,254	19	Department	20,309,812	2,450,210	10,906	19,867,551
10,166	21,014,938	1,112,817	533,007	22,770,928	Atomic Energy of Canada Limited	Nuclear Safety Commission	4,357,029	598,031	7,861	3,491,266
7,701	4,452,723	31,170	471,327	4,962,921	National Energy Board	Northern Pipeline Agency	771,452	...	...	841,691
...	102,452	594,000	75,000	771,452	Parliament	The Senate	136,239	3,387	12	138,352
...	131,422	1,543	6,673	139,638	House of Commons	Library of Parliament	58,852	4,757	...	56,175
...	52,550	8,635	2,424	63,609	...	...	1,124	173	...	609
...	1,321	...	(24)	1,297	...	...	5,324,696	606,348	7,873	4,528,093
7,701	4,740,468	635,348	555,400	5,938,917	20	Parliament	...	...	...	...
...	92,871	...	1,532	94,403	The Senate	...	88,377	6,026	...	90,201
...	440,313	...	465	440,778	House of Commons	...	424,264	16,514	...	427,692
...	42,456	600	(11)	43,045	Library of Parliament	...	41,921	1,124	...	40,201

TABLE 5

Source and Disposition of Budgetary Authorities by Ministry—Concluded

(in thousands of dollars)

(iii thousands of dollars)

Available from previous years	Source of authorities				Section	Department or agency	Disposition of authorities			
	As shown in		Adjustments, warrants and transfers	Total available for use			Used in the current year	Lapsed	Overexpended	Available for use in subsequent years
	Main Estimates	Supplementary Estimates								
...	7,105	...	(63)	7,042	21	Office of the Conflict of Interest and Ethics Commissioner	6,016	1,026	...	5,528
...	823	...	(7)	816		Senate Ethics Officer	776	40	...	785
...	583,568	600	1,916	586,084		Total Ministry	561,354	24,730	...	564,407
7	143,948	15,228	9,043	168,226	22	Privy Council	159,931	8,232	...	158,601
...	6,616	...	316	6,932		Canadian Intergovernmental Conference Secretariat	5,263	1,668	...	1
...	29,786	...	2,231	32,017		Canadian Transportation Accident Investigation and Safety Board	30,697	1,283	...	31,449
...	121,821	...	26,391	148,212		Chief Electoral Officer	147,018	1,194	...	137,762
...	20,614	...	1,433	22,047		Office of the Commissioner of Official Languages	21,478	569	...	21,286
...	...	914	28,073	28,987		Old Port of Montreal Corporation Inc.	28,987	...	...	23,145
...	1,063	...	(45)	1,018		Public Appointments Commission	294	724	...	290
...	2,995	...	144	3,139		Security Intelligence Review Committee	2,683	456	...	2,355
7	326,843	16,142	67,586	410,578		Total Ministry	396,351	14,126	...	380,030
...	440,728	270,036	(25,219)	685,545		23	Public Safety and Emergency Preparedness	532,597	152,948	...	395,773
158,080 ⁽¹⁾	1,619,390	53,007	48,751	1,879,228	Department		1,695,552	4,988	...	178,688
291	506,573	14,994	10,284	532,142	Canada Border Services Agency		515,223	16,705	...	214
10,703	2,460,250	9,921	78,816	2,559,690	Canadian Security Intelligence Service		2,375,009	168,580	...	16,101
4	46,407	128	3,126	49,665	Correctional Service of Canada		45,995	3,654	...	16
...	3,557	438	167	4,162	National Parole Board		4,079	83	...	4,002
4,457	2,813,949	384,667	145,084	3,348,157	Office of the Correctional Investigator		3,107,411	234,961	...	3,312,001
...	1,811	...	559	2,370	Royal Canadian Mounted Police		1,784	586	...	1,615
...	5,388	2,661	345	8,394	Royal Canadian Mounted Police External Review Committee		7,464	930	...	7,549
...	...	...	...	...	Royal Canadian Mounted Police Public Complaints Commission		...	...	...	...
173,535 ⁽¹⁾	7,898,053	735,852	261,913	9,069,353	Total Ministry	8,285,114	583,435	...	200,804	
578,250	2,843,326	183,977	278,223	3,883,776	23	Public Works and Government Services	3,080,567	215,372	...	587,837
...	...	...	...	...	...	...	...	...	...	2,667,186

Source and Disposition of Non-Budgetary Authorities by Ministry

(in thousands of dollars)

(in thousands of dollars)

Source of authorities					Disposition of authorities					
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use	Section	Department or agency	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years
	Main Estimates	Supplementary Estimates								
					2	Agriculture and Agri-Food Canadian Dairy Commission Farm Credit Canada	(53,812) ...	... ..	... ..	264,777 13,912,412
210,965	...	...	...	210,965						(11,093)
10,162,544	...	...	3,749,868	13,912,412						...
10,373,509	...	...	3,749,868	14,123,377		Total Ministry	(53,812)	...	...	14,177,189 (11,093)
					6	Citizenship and Immigration Department	1,098	...	...	70,914 4,334
72,012	...	...	...	72,012						...
72,012	...	...	...	72,012		Total Ministry	1,098	...	...	70,914 4,334
					9	Finance Department Canada Deposit Insurance Corporation	77,073,800	...	...	...
...	...	285,720	76,788,080	77,073,800						120,230,528
15,000,000	...	...	...	15,000,000						...
15,000,000	...	285,720	76,788,080	92,073,800		Total Ministry	77,073,800	...	...	15,000,000 120,230,528
					10	Fisheries and Oceans Freshwater Fish Marketing Corporation	...	...	...	50,000
50,000	...	...	...	50,000						...
50,000	...	...	...	50,000		Total Ministry	...	...	...	50,000
					11	Foreign Affairs and International Trade Department	(1,574,045)	...	...	115,786,065 3,617,756
90,695,701	(552,000)	(413,500)	24,481,819	114,212,020		Canadian Commercial Corporation	...	...	...	10,000
10,000	...	...	...	10,000		Canadian International Development Agency	280,973	1,356	...	264,532
11,359,735	...	36,847	8,716,530	20,113,112						...
102,065,436	(552,000)	(376,653)	33,198,349	134,335,132		Total Ministry	(1,293,072)	1,356	...	135,626,848 3,882,288
					14	Human Resources and Skills Development Department	1,043,988	...	...	...
...	765,111	...	278,877	1,043,988		Canada Mortgage and Housing Corporation	(2,424,896)	713,100	...	974,384 15,549,063
...	(2,504,996)	...	793,200	(1,711,796)						...
...	(1,739,885)	...	1,072,077	(667,808)		Total Ministry	(1,380,908)	713,100	...	16,523,447

60,374	77,803	...	...	138,177	15	Indian Affairs and Northern Development Department	57,857	19,946	...	60,374	58,790
60,374	77,803	...	...	138,177		Total Ministry	57,857	19,946	...	60,374	58,790
1,950	800	...	...	2,750	16	Industry Department	...	800	...	1,950	...
1,950	800	...	...	2,750		Total Ministry	...	800	...	1,950	...
75,080	...	...	...	75,080	18	National Defence Department	(3,769)	...	...	78,849	(2,082)
75,080	...	...	...	75,080		Total Ministry	(3,769)	...	...	78,849	(2,082)
47	...	...	...	47	22	Public Safety and Emergency Preparedness Correctional Service of Canada	1	...	...	46	...
47	...	...	...	47		Total Ministry	1	...	...	46	...
52,131	...	...	...	52,131	23	Public Works and Government Services	(10,845)	...	...	62,976	127
500,000	...	...	...	500,000	24	Transport Canada Post Corporation	...	...	...	500,000	...
75,000	...	...	...	75,000		Royal Canadian Mint	...	...	...	75,000	...
575,000	...	...	...	575,000		Total Ministry	...	...	...	575,000	...
604,988	...	...	...	604,988	26	Veterans Affairs	(4)	...	...	604,992	(3)
128,930,527	(2,213,282)	(90,933)	114,808,374	241,434,686		Total Government	74,390,346	735,202	...	166,309,138	140,686,336

Note: If no amount is shown, either the loans, investments or advances were less than \$500 or none were reported.

TABLE 7

The Government submits its spending proposals to Parliament in the annual Estimates. During the year, the Government may request further appropriations. The initial request is called the "Main Estimates" and additional requests are called "Supplementary Estimates". With these Estimates, the Government requests authority for that part of the proposed spending which is not already provided by other statutes. The amounts making up the total of such proposed spending are authorized in Appropriation Acts and are generally referred to as "annual" or "voted" authorities. The balance of the planned spending is made under authority of other statutes which authorize disbursements for specified purposes, and for such amounts and time periods as are set by those acts. The proposed or estimated uses of most of these "statutory" authorities for the current year are included in the Estimates for information purposes; however, they are not included in appropriation acts because they have already been authorized by Parliament.

Budgetary appropriations provide spending authority for those transactions which enter into the calculation of the annual deficit or surplus of the Government. Non-budgetary appropriations provide spending authority for all transactions which result in the acquisition or disposal of loans, investments and advances. Balances of appropriations brought forward from the previous years are available for spending, together with current increases to such authorities.

(in thousands of dollars)

(in thousands of dollars)											
Source of authorities					Disposition of authorities						
Available from previous years	As shown in		Adjustments, warrants and transfers ⁽¹⁾	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
...	1,923,579	100,394	89,032	2,113,005	2	Agriculture and Agri-Food	1,845,416	267,589	...	...	1,735,619
46,079	1,721,364	253,700	(388,830)	1,632,313		Budgetary—Voted	1,588,620	...	...	43,693	1,626,496
						Statutory					
46,079	3,644,943	354,094	(299,798)	3,745,318			3,434,036	267,589	...	43,693	3,362,115
10,373,509	...	...	3,749,868	14,123,377		Non-budgetary—Statutory	(53,812)	...	...	14,177,189	(11,093)

3 Atlantic Canada Opportunities									
		Agency		Budgetary—Voted		Statutory			
...	456,742	23,221	5,332	485,295			476,434	8,861	...
7	8,468	5,063	1,559	15,097			15,095	...	...
7	465,210	28,284	6,891	500,392			491,529	8,861	2
150,326	3,128,758	10,888	148,311	3,438,283			3,260,136	140	178,007
...	1,347,672	...	(189,242)	1,158,430			1,158,430	...	...
150,326	4,476,430	10,888	(40,931)	4,596,713			4,418,566	140	178,007
...	3,080,964	242,064	35,454	3,358,482			3,303,570	54,912	...
6,030	63,062	...	11,506	80,598			71,741	...	...
6,030	3,144,026	242,064	46,960	3,439,080			3,375,311	54,912	8,857
...	1,588,100	99,537	8,662	1,696,299			1,636,258	60,041	...
5	61,429	...	17,946	79,380			79,369	...	11
5	1,649,529	99,537	26,608	1,775,679			1,715,627	60,041	11
72,012	...	...	...	72,012			1,098	...	70,914
...	423,526	99,207	2,466	525,199			467,907	57,292	...
25	5,636	6,087	382	12,130			12,099	25	6
25	429,162	105,294	2,848	537,329			480,006	57,317	6
49,677	1,683,724	11,090	109,440	1,853,931			1,717,018	92,475	...
843	249,500	...	42,936	293,279			291,775	130	44,438
50,520	1,933,224	11,090	152,376	2,147,210			2,008,793	92,605	1,374
...	796,429	36,010	12,798	845,237			592,213	253,024	...
150,505	88,132,067	(3,802,511)	(745,221)	83,734,840			83,599,150	2	135,688
150,505	88,928,496	(3,766,501)	(732,423)	84,580,077			84,191,363	253,026	...
...	...	...	384,280	384,280			384,280	...	135,688
15,000,000	...	285,720	76,403,800	91,689,520			76,689,520	...	...
15,000,000	...	285,720	76,788,080	92,073,800			77,073,800	...	...
...	...	...	...	...			...	...	15,000,000
...	...	...	...	...			...	...	120,230,528

TABLE 7

Source and Disposition of Authorities by Type (Voted and Statutory)—Continued

(in thousands of dollars)

Available from previous years	Source of authorities			Section	Ministry	Disposition of authorities			
	As shown in	Adjustments, warrants and transfers ⁽¹⁾	Total available for use			Used in the current year	Lapsed	Overexpended	Available for use in subsequent years
	Main Estimates	Supplementary Estimates							
10 Fisheries and Oceans									
					Budgetary—Voted				
...	1,839,907	48,189	1,931,686		Statutory	1,855,964	75,722	...	1,839,254
724	127,830	...	141,367			136,935	...	...	141,983
724	1,967,737	48,189	2,073,053			1,992,899	75,722	...	1,981,237
50,000	...	...	50,000		Non-budgetary—Voted	...	...	...	50,000
11 Foreign Affairs and International Trade									
					Budgetary—Voted				
...	5,583,974	677,444	6,379,007		Statutory	6,071,802	307,205	...	5,879,272
481,752 ⁽²⁾	345,096	38,918	1,130,439			628,704	85,000	...	8,044,947
481,752	5,929,070	716,362	7,509,446			6,700,506	392,205	...	13,924,219
41,605	...	...	287,087		Non-budgetary—Voted	259,190	6	...	253,584
102,023,831	(552,000)	(376,653)	134,048,045		Statutory	(1,552,262)	1,350	...	3,623,704
102,065,436	(552,000)	(376,653)	134,335,132			(1,293,072)	1,356	...	3,882,288
12 Governor General									
					Budgetary—Voted				
...	17,104	...	18,126		Statutory	17,447	679	...	16,314
...	2,612	...	2,777			2,777	...	...	2,633
...	19,716	...	20,903			20,224	679	...	18,947
13 Health									
					Budgetary—Voted				
...	4,944,654	316,342	5,360,397		Statutory	5,148,441	212,049	(93)	5,440,030
505	161,947	...	270,476			269,838	449	...	256,921
505	5,106,601	316,342	5,630,873			5,418,279	212,498	(93)	5,696,951
14 Human Resources and Skills Development									
					Budgetary—Voted				
...	5,851,023	157,951	6,064,059		Statutory	5,658,746	405,313	...	4,870,048
141	41,636,041	2,900,001	43,630,979			43,630,807	44	...	40,000,786
141	47,487,064	3,057,952	49,695,038			49,289,553	405,357	...	44,870,834
...	(1,739,885)	...	(667,808)		Non-budgetary—Statutory	(1,380,908)	713,100	...	16,523,447

15	Indian Affairs and Northern Development Budgetary—Voted Statutory										8,080,486	139,841	...	...	7,161,650
	...	7,149,820	1,020,813	49,694	8,220,327	...	...	...	...	...	177,212	5	...	32,110	269,676
	31,921	158,941	8,078	10,387	209,327	...	...	...	...	...	...	...	...	...	...
	31,921	7,308,761	1,028,891	60,081	8,429,654	...	...	...	...	...	8,257,698	139,846	...	32,110	7,431,326
16	Non-budgetary—Voted										57,857	19,946	...	60,374	58,790
	60,374	77,803	...	...	138,177	...	...	...	...	...	...	...	...	...	...
	...	5,468,297	420,588	118,505	6,007,390	...	...	...	...	...	5,422,546	584,844	...	...	5,008,272
	199,968	961,899	56,326	(236,557)	981,636	...	...	...	...	...	774,883	...	...	206,753	1,198,056
17	Industry Budgetary—Voted Statutory										6,197,429	584,844	...	206,753	6,206,328
	199,968	6,430,196	476,914	(118,052)	6,989,026	...	...	...	...	...	...	...	...	...	...
	...	...	...	...	2,750	...	...	...	...	...	...	800	...	1,950	...
	1,950	800	...	...	...	...	...	...	...	...	...	...	...	...	...
18	National Defence Budgetary—Voted Statutory										1,518,286	71,874	...	28	1,540,076
	...	928,134	48,931	54,397	1,031,462	...	...	...	...	...	959,588	71,874	...	...	997,249
	14	533,026	...	25,686	558,726	...	...	...	...	...	558,698	...	...	28	542,827
	14	1,461,160	48,931	80,083	1,590,188	...	...	...	...	...	1,518,286	71,874	...	28	1,540,076
19	Natural Resources Budgetary—Voted Statutory										20,309,812	2,450,210	...	10,906	19,867,551
	...	19,742,854	1,112,817	432,920	21,288,591	...	...	...	...	...	18,838,381	2,450,210	...	...	18,376,529
	10,166	1,372,084	...	100,087	1,482,337	...	...	...	...	...	1,471,431	...	...	10,906	1,491,022
	10,166	21,114,938	1,112,817	533,007	22,770,928	...	...	...	...	...	20,309,812	2,450,210	...	10,906	19,867,551
20	Parliament Budgetary—Voted Statutory										(3,769)	...	...	78,849	(2,082)
	75,080	...	...	...	75,080	...	...	...	...	...	...	...	...	...	...
	...	2,889,129	635,148	135,317	3,659,594	...	...	...	...	...	3,055,384	604,210	...	...	2,597,699
	7,701	1,851,339	200	420,083	2,279,323	...	...	...	...	...	2,269,312	2,138	...	7,873	1,930,394
21	Privy Council Budgetary—Voted Statutory										5,324,696	606,348	...	7,873	4,528,093
	7,701	4,740,468	635,348	555,400	5,938,917	...	...	...	...	...	5,324,696	606,348	...	7,873	4,528,093
	...	395,036	600	...	395,636	...	...	...	...	...	370,906	24,730	...	...	373,315
	...	188,332	...	1,916	190,448	...	...	...	...	...	190,448	...	...	...	191,092
22	Public Safety and Emergency Preparedness Budgetary—Voted Statutory										561,354	24,730	...	...	564,407
	...	583,568	600	1,916	586,084	...	...	...	...	...	561,354	24,730	...	...	564,407
	...	213,203	16,142	41,275	270,620	...	...	...	...	...	256,494	14,126	...	...	245,858
	7	113,640	...	26,311	139,958	...	...	...	...	...	139,857	...	...	101	134,172
23	Public Safety and Emergency Preparedness Budgetary—Voted Statutory										396,351	14,126	...	101	380,030
	7	326,843	16,142	67,586	410,578	...	...	...	...	...	396,351	14,126	...	101	380,030

24	Public Safety and Emergency Preparedness Budgetary—Voted Statutory										7,365,447	583,435	...	178,547	7,281,036
	157,911 ⁽¹⁾	7,016,225	735,852	217,441	8,127,429	...	...	...	...	...	7,365,447	583,435	...	178,547	7,281,036
	15,624	881,828	...	44,472	941,924	...	...	...	...	...	919,667	...	...	22,257	906,451
	173,535 ⁽³⁾	7,898,053	735,852	261,913	9,069,353	...	...	...	...	...	8,285,114	583,435	...	200,804	8,187,487
25	Non-budgetary—Voted										1	...	...	46	...
	47	...	...	...	47	...	...	...	...	...	1	...	...	46	...

TABLE 7

Source and Disposition of Authorities by Type (Voted and Statutory)—Concluded
(in thousands of dollars)

(in thousands of dollars)

Source of authorities				Disposition of authorities							
Available from previous years	As shown in		Adjustments, warrants and transfers ⁽¹⁾	Total available for use	Section	Ministry	Used in the current year	Lapsed	Overexpended	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates									
...	2,752,169	183,977	260,169	3,196,315	23	Public Works and Government Services Budgetary—Voted Statutory	2,980,943	215,372	...	...	2,579,211
578,250	91,157	...	18,054	687,461			99,624	...	...	587,837	87,975
578,250	2,843,326	183,977	278,223	3,883,776			3,080,567	215,372	...	587,837	2,667,186
5,445	...	...	...	5,445			(472)	...	...	5,917	31
46,686	...	...	...	46,686			(10,373)	...	...	57,059	96
52,131	...	...	...	52,131			(10,845)	...	...	62,976	127
...	9,599,722	1,386,661	(43,698)	10,942,685	24	Transport Budgetary—Voted Statutory	7,065,282	3,877,403	...	...	5,715,465
1,137	1,638,255	734,999	(282,465)	2,091,926			2,087,242	...	...	4,684	916,668
1,137	11,237,977	2,121,660	(326,163)	13,034,611			9,152,524	3,877,403	...	4,684	6,632,133
575,000	...	...	...	575,000			...	...	...	575,000	...
...	4,983,049	244,665	(2,131,487)	3,096,227	25	Treasury Board Budgetary—Voted Statutory	2,278,397	817,830	...	...	2,369,539
11,468	87,095	...	33,560	132,123			114,227	...	...	17,896	118,305
11,468	5,070,144	244,665	(2,097,927)	3,228,350			2,392,624	817,830	...	17,896	2,487,844
...	3,372,620	3,414	134,272	3,510,306	26	Veterans Affairs Budgetary—Voted Statutory	3,469,133	41,173	...	...	3,364,297
8	41,485	...	4,769	46,262			46,262	...	...	...	47,950
8	3,414,105	3,414	139,041	3,556,568			3,515,395	41,173	...	...	3,412,247
604,988	...	...	...	604,988			(4)	...	...	604,992	(3)

27	Western Economic Diversification				Budgetary—Voted		Statutory		Total Government		Budgetary—Voted		Statutory		Total Government	
...	423,083	39,774	2,757	465,614	441,832	23,782	...	...	...	...	400,992	...	...	...	87,459,661 ⁽¹⁾	281,138
...	5,875	18,000	784	24,659	24,659	...	...	...	...	...	1,501,560	...	...	...	137,501,478 ⁽²⁾	140,166
...	428,958	57,774	3,541	490,273	466,491	23,782	...	...	...	...	...	...	...	...	...	421,304
357,914 ⁽²⁾⁽³⁾	96,251,825	7,671,719	(256)	104,281,202	92,636,171	11,244,132	...	(93)	...	...	400,992	...	...	...	87,459,661 ⁽¹⁾	281,138
1,542,880 ⁽¹⁾	141,787,880	218,861	(1,601,406)	141,948,215	140,358,862	87,793	...	...	...	...	1,501,560	...	...	...	137,501,478 ⁽²⁾	140,166
1,900,794 ⁽³⁾	238,039,705	7,890,580	(1,601,662)	246,229,417	232,995,033	11,331,925	...	(93)	...	...	...	...	...	...	...	...
234,501	78,603	...	629,762	942,866	697,087	20,752	...	...	...	...	...	...	...	...	...	...
128,696,026	(2,291,885)	(90,933)	114,178,612	240,491,820	73,693,259	714,450	...	...	...	...	...	...	...	...	...	...
128,930,527	(2,213,282)	(90,933)	114,808,374	241,434,686	74,390,346	735,202	...	...	...	...	...	...	...	...	...	...
592,415 ⁽²⁾⁽³⁾	96,330,428	7,671,719	629,506	105,224,068	93,333,258	11,264,884	...	(93)	...	...	...	...	...	...	...	...
130,238,906 ⁽²⁾	139,495,995	127,928	112,577,206	382,440,035	214,052,121	802,243	...	...	...	...	...	...	...	...	...	...
130,831,321 ⁽¹⁾	235,826,423	7,799,647	113,206,712	487,664,103	307,385,379	12,067,127	...	(93)	...	...	...	...	...	...	...	...
Total Government																
365,647,475																

Note: If no amount is shown, either it is less than \$500 or no amount was reported.

(1) These adjustments include items such as:

- (a) reserved allotments established in the Estimates for the overexpenditure of previous year's appropriations which resulted from prior year's payables;
- (b) adjustments to items displayed in the Estimates on an informational basis to reflect actual spending and of certain authorities carried forward to reflect authorities available; and,
- (c) adjustments to authorities granted in statutes other than appropriation acts.

(2) Certain comparative figures have been reclassified to conform to current year's presentation.

(3) The funds available from previous years were adjusted due to Canada Border Services Agency's 2 year appropriation.

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts

Appendix 1 provides the full wording of all authorities (budgetary and non-budgetary) granted in current year's Appropriation Acts, by ministry.

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
2		Agriculture and Agri-Food		
		Department		
1		Operating expenditures and, pursuant to paragraph 29.1(2)(e) of the <i>Financial Administration Act</i> , authority to expend revenues received from, and to offset expenditures incurred in the fiscal year for, collaborative research agreements and research services, the grazing and breeding activities of the Community Pastures Program and the administration of the AgriStability program; and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	742,447,762	
1b		Operating expenditures and, pursuant to paragraph 29.1(2)(e) of the <i>Financial Administration Act</i> , authority to expend revenues received from, and to offset expenditures incurred in the fiscal year for, collaborative research agreements and research services, the grazing and breeding activities of the Community Pastures Program and the administration of the AgriStability program; and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$8,200 from Foreign Affairs and International Trade Vote 1, <i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote and to provide a further amount of	49,998,000	4,666,164
5		Capital expenditures		1
5a		Capital expenditures—To authorize the transfer of \$606,200 from Public Works and Government Services Vote 1, <i>Appropriation Act No. 1, 2010-2011</i> for the purposes of this Vote		7,255,543
5b		Capital expenditures	551,243,868	25,859,109
10		The grants listed in the Estimates and contributions		
10b		The grants listed in the Estimates and contributions		
15		Pursuant to section 29 of the <i>Financial Administration Act</i> , to authorize the Minister of Agriculture and Agri-Food, on behalf of Her Majesty in right of Canada, in accordance with terms and conditions approved by the Minister of Finance, to guarantee payments of an amount not exceeding, at any time, in aggregate, the sum of \$140,000,000 payable in respect of Line of Credit Agreements to be entered into by the Farm Credit Canada for the purpose of the renewed (2003) National Biomass Ethanol Program	1	
20		Program expenditures	345,000	
		Canadian Dairy Commission		
25		Program expenditures	3,981,089	
		Canadian Food Inspection Agency		
30		Operating expenditures and contributions	534,261,472	16,219,770
30a		Operating expenditures and contributions—To authorize the transfer of \$4,991,000 from Agriculture and Agri-Food Vote 1, <i>Appropriation Act No. 1, 2010-2011</i> for the purposes of this Vote and to provide a further amount of		
30b		Operating expenditures and contributions—To authorize the transfer of \$1,150,000 from Agriculture and Agri-Food Vote 1, <i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote and to provide a further amount of		18,974,223
35		Capital expenditures	36,377,500	
35a		Capital expenditures—To authorize the transfer of \$1,716,094 from Public Works and Government Services Vote 1, and \$530,000 from National Defence Vote 5, <i>Appropriation Act No. 2, 2010-2011</i> for the purpose of this Vote and to provide a further amount of		836,143
35b		Capital expenditures—To authorize the transfer of \$308,000 from National Defence Vote 5, <i>Appropriation Act No. 2, 2010-2011</i> for the purpose of this Vote and to provide a further amount of		583,200

40	Canadian Grain Commission		4,924,343	26,000,000
40a	Program expenditures			
40a	Program expenditures			
	Total Ministry—Budgetary		1,923,579,035	100,394,153
	Non-budgetary		...	...
3	Atlantic Canada Opportunities Agency			
	Department			
1	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year			
1a	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year			
1b	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$40,000 from Industry Vote 1, <i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote and to provide a further amount of			
5	The grants listed in the Estimates and contributions			
5b	The grants listed in the Estimates and contributions—To authorize the transfer of \$146,000 from Fisheries and Oceans Vote 1 <i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote and to provide a further amount of			
	Enterprise Cape Breton Corporation			
10	Payments to the Enterprise Cape Breton Corporation pursuant to the <i>Enterprise Cape Breton Corporation Act</i>			
	Total Ministry—Budgetary		83,070,000	23,221,501
	Non-budgetary		...	...
4	Canada Revenue Agency			
1	Operating expenditures, contributions			
1a	Program expenditures and recoverable expenditures on behalf of the <i>Canada Pension Plan</i> and the <i>Employment Insurance Act</i>			
5	Capital expenditures and recoverable expenditures on behalf of the <i>Canada Pension Plan</i> and the <i>Employment Insurance Act</i>			
5b	Capital expenditures and recoverable expenditures on behalf of the <i>Canada Pension Plan</i> and the <i>Employment Insurance Act</i> —To authorize the transfer of \$1,050,850 from Canadian Revenue Agency Vote 1, <i>Appropriation Act No. 1, 2010-2011</i> for the purposes of this Vote and to provide a further amount of			
	Total Ministry—Budgetary		3,128,758,116	10,887,763
	Non-budgetary		...	...
5	Canadian Heritage			
	Department			
1	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year by the Canadian Conservation Institute, the Canadian Heritage Information Network and the Canadian Audio-visual Certification Office and international exhibitions, including the catering of special events at international exhibitions, and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year			
	Total Ministry—Budgetary		216,810,505	759,678
	Non-budgetary		...	...

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
	1a	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year by the Canadian Conservation Institute, the Canadian Heritage Information Network and the Canadian Audio-visual Certification Office and international expositions, including the catering of specials events at international expositions, and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and prorata for any period of less than a year		
	5	The grants listed in the Estimates and contributions	901,280,805	8,850,426
	5a	The grants listed in the Estimates and contributions—To authorize the transfer of \$2,650,000 from Canadian Heritage Vote 1, and \$150,000 from Indian Affairs and Northern Development Vote 1, <i>Appropriation Act No. 1, 2010-2011</i> for the purposes of this Vote and to provide a further amount of		
	5b	The grants listed in the Estimates and contributions—To authorize the transfer of \$1,440,379 from Canadian Heritage Vote 1, <i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote and to provide a further amount of		
		Canada Council for the Arts		
	10	Payments to the Canada Council for the Arts under section 18 of the <i>Canada Council for the Arts Act</i> , to be used for the furtherance of the objects set out in section 8 of that Act	181,696,784	
	10a	Payments to the Canada Council for the Arts under section 18 of the <i>Canada Council for the Arts Act</i> , to be used for the furtherance of the objects set out in section 8 of that Act—To authorize the transfer of \$127,000 from Canadian Heritage Vote 5, <i>Appropriation Act No. 1, 2010-2011</i> for the purposes of this Vote		1
		Canadian Broadcasting Corporation		
	15	Payments to the Canadian Broadcasting Corporation for operating expenditures	985,342,149	46,238,911
	15b	Payments to the Canadian Broadcasting Corporation for operating expenditures	4,000,000	
	20	Payments to the Canadian Broadcasting Corporation for working capital	101,564,000	
	25	Payments to the Canadian Broadcasting Corporation for capital expenditures		
	30	Pursuant to paragraph 46.1(3)(b) of the <i>Broadcasting Act</i> , to authorize a total indebtedness in respect of borrowing under subsections 46.1(1) and 46.1(2) of the Act of an amount not to exceed \$220,000,000	1	
		Canadian Museum for Human Rights		
	35	Payments to the Canadian Museum for Human Rights for operating and capital expenditures	55,850,000	
		Canadian Museum of Civilization		
	40	Payments to the Canadian Museum of Civilization for operating and capital expenditures	65,325,330	5,812,400
	40b	Payments to the Canadian Museum of Civilization for operating and capital expenditures		
		Canadian Museum of Nature		
	45	Payments to the Canadian Museum of Nature for operating and capital expenditures	30,360,757	2,794,147
	45b	Payments to the Canadian Museum of Nature for operating and capital expenditures		
		Canadian Radio-television and Telecommunications Commission		
	50	Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year pursuant to the Telecommunications Fee Regulations, 1995, Broadcasting Licence Fee Regulations, 1997, and other activities related to the conduct of its operations, up to amounts approved by the Treasury Board	14,236	
	50a	Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year pursuant to the Telecommunications Fee Regulations, 1995, Broadcasting Licence Fee Regulations, 1997, and other activities related to the conduct of its operations, up to amounts approved by the Treasury Board		2,628,572

50b	Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year pursuant to the Telecommunications Fee Regulations, 1995, Broadcasting Licence Fee Regulations, 1997, and other activities related to the conduct of its operations, up to amounts approved by the Treasury Board	2,553,902
	Library and Archives of Canada	
55	Operating expenditures, the grants listed in the Estimates and contributions and pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received to offset related expenditures incurred in the fiscal year arising from access to and reproduction of materials from the collection	97,071,044
55a	Operating expenditures, the grants listed in the Estimates and contributions and pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received to offset related expenditures incurred in the fiscal year arising from access to and reproduction of materials from the collection—To authorize the transfer of \$445,804 from Canadian Heritage Vote 1, <i>Appropriation Act No. 1, 2010-2011</i> for the purposes of this Vote	1
55b	Operating expenditures, the grants listed in the Estimates and contributions and pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received to offset related expenditures incurred in the fiscal year arising from access to and reproduction of materials from the collection—To authorize the transfer of \$1,000,000 from Canadian Heritage Vote 1, <i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote	1
60	Capital expenditures	11,997,971
	National Arts Centre Corporation	
65	Payments to the National Arts Centre Corporation for operating expenditures	35,183,033
65b	Payments to the National Arts Centre Corporation for operating expenditures—To authorize the transfer of \$250,000 from Canadian Heritage Vote 5, and \$250,000 from Western Economic Diversification Vote 5, <i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote	1
	National Battlefields Commission	
70	Program expenditures	7,485,555
	National Film Board	
75	Program expenditures, the grants listed in the Estimates and contributions	67,217,560
	National Gallery of Canada	
80	Payments to the National Gallery of Canada for operating and capital expenditures	41,266,222
80b	Payments to the National Gallery of Canada for operating and capital expenditures	1,685,898
85	Payment to the National Gallery of Canada for the acquisition of objects for the Collection and other costs attributable to this activity	8,000,000
	National Museum of Science and Technology	
90	Payments to the National Museum of Science and Technology for operating and capital expenditures	30,684,131
90b	Payments to the National Museum of Science and Technology for operating and capital expenditures	3,696,472
	Office of the Co-ordinator, Status of Women	
95	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period less than a year	9,717,478
95b	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period less than a year—To authorize the transfer of \$50,000 from Treasury Board Vote 1, \$50,000 Citizenship and Immigration Vote 1, \$25,000 from Health Vote 40, and \$4,000 from Public Safety and Emergency Preparedness Vote 1, <i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote	1
100	The grants listed in the Estimates and contributions	19,950,000
	Public Service Commission	
105	Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year to offset expenditures incurred in that fiscal year arising from the provision of assessment and counselling services and products	85,766,472

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		Public Service Labour Relations Board		
	110	Program expenditures	12,401,003	
		Public Service Staffing Tribunal		
	115	Program expenditures	4,916,511	
		Registry of the Public Servants Disclosure Protection Tribunal		
	120	Program expenditures	1,644,000	
		Telefilm Canada		
	125	Payments to Telefilm Canada to be used for the purposes set out in the <i>Telefilm Canada Act</i>	105,418,014	
		Total Ministry—Budgetary	3,080,963,561	242,064,653
		Non-budgetary	...	...
6		Citizenship and Immigration		
		Department		
	1	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	514,836,446	
	1a	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$85,000 from Canadian Heritage Vote 1, <i>Appropriation Act No. 1, 2010-2011</i> for the purposes of this Vote and to provide a further amount of		63,604,848
	1b	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$400,000 from Public Safety and Emergency Preparedness Vote 10, <i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote and to provide a further amount of		24,680,417
	5	The grants listed in the Estimates and contributions	969,339,044	3,000,000
	5a	The grants listed in the Estimates and contributions		1,153,101
	5b	The grants listed in the Estimates and contributions		
		Immigration and Refugee Board of Canada		
	10	Program expenditures	103,924,031	7,098,418
	10b	Program expenditures		
		Total Ministry—Budgetary	1,588,099,521	99,536,784
		Non-budgetary	...	...
7		Economic Development Agency of Canada for the Regions of Quebec		
	1	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who		

	preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	47,082,606	
1b	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$40,000 from Industry Vote 1, <i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote and to provide a further amount of	2,747,827	
5	The grants listed in the Estimates and contributions	376,443,180	
5a	The grants listed in the Estimates and contributions—To authorize the transfer of \$450,000 from Foreign Affairs and International Trade Vote 25, <i>Appropriation Act No. 1, 2010-2011</i> for the purposes of this Vote and to provide a further amount of	32,767,666	
5b	The grants listed in the Estimates and contributions	63,691,339	
	Total Ministry—Budgetary	423,525,786	99,206,832
	Non-budgetary	...	...
8	Environment		
	Department		
	Operating expenditures, and		
1	(a) recoverable expenditures incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board and the St. John River Basin Study Board;		
	(b) authority for the Minister of the Environment to engage such consultants as may be required by the Boards identified in paragraph (a), at such remuneration as those Boards may determine;		
	(c) recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories;		
	(d) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of the Provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul;		
	(e) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys;		
	(f) pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend in the current fiscal year revenues received during the fiscal year arising from the operations of the Department funded from this Vote; and		
	(g) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	795,083,491	
1a	Operating expenditures, and		
	(a) recoverable expenditures incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board and the St. John River Basin Study Board;		
	(b) authority for the Minister of the Environment to engage such consultants as may be required by the Boards identified in paragraph (a), at such remuneration as those Boards may determine;		
	(c) recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories;		
	(d) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of the Provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul;		
	(e) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys;		
	(f) pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend in the current fiscal year revenues received during the fiscal year arising from the operations of the Department funded from this Vote; and		
	(g) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	775,259	
1b	Operating expenditures, and		
	(a) recoverable expenditures incurred in respect of the Prairie Provinces Water Board, the Qu'Appelle Basin Study Board and the St. John River Basin Study Board;		

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		(b) authority for the Minister of the Environment to engage such consultants as may be required by the Boards identified in paragraph (a), at such remuneration as those Boards may determine;		
		(c) recoverable expenditures incurred in respect of Regional Water Resources Planning Investigations and Water Resources Inventories;		
		(d) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of the Provinces of Manitoba and Ontario of the cost of regulating the levels of Lake of the Woods and Lac Seul;		
		(e) authority to make recoverable advances not exceeding the aggregate of the amount of the shares of provincial and outside agencies of the cost of hydrometric surveys;		
		(f) pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend in the current fiscal year revenues received during the fiscal year arising from the operations of the Department funded from this Vote; and		
		(g) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$448,175 from Indian Affairs and Northern Development Vote 10, <i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote		
5		Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property	51,015,740	
5a		Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property—To authorize the transfer of \$630,000 from National Defence Vote 5, <i>Appropriation Act No. 1, 2010-2011</i> for the purposes of this Vote and to provide a further amount of		2,220,000
5b		Capital expenditures and authority to make payments to provinces or municipalities as contributions towards construction done by those bodies and authority to make recoverable advances not exceeding the amount of the shares of provincial and outside agencies of the cost of joint projects including expenditures on other than federal property		3,310,000
10		The grants listed in the Estimates and contributions, contributions to developing countries in accordance with the Multilateral Fund of the Montreal Protocol taking the form of cash payments or the provision of goods, equipment or services	158,767,461	
10a		The grants listed in the Estimates and contributions, contributions to developing countries in accordance with the Multilateral Fund of the Montreal Protocol taking the form of cash payments or the provision of goods, equipment or services		235,000
10b		The grants listed in the Estimates and contributions, contributions to developing countries in accordance with the Multilateral Fund of the Montreal Protocol taking the form of cash payments or the provision of goods, equipment or services—To authorize the transfer of \$923,320 from Environment Vote 1, and \$463,246 from Fisheries and Oceans Vote 10, <i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote and to provide a further amount of		1,860,680
Canadian Environmental Assessment Agency				
15		Program expenditures, contributions and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year arising from the provision of environmental assessment services including the conduct of panel reviews, comprehensive studies, mediations, training and information publications by the Canadian Environmental Assessment Agency	26,305,494	
15a		Program expenditures, contributions and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year arising from the provision of environmental assessment services including the conduct of panel reviews, comprehensive studies, mediations, training and information publications by the Canadian Environmental Assessment Agency		1,451,500

Program expenditures, contributions and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues received during the fiscal year arising from the provision of environmental assessment services including the conduct of panel reviews, comprehensive studies, mediations, training and information publications by the Canadian Environmental Assessment Agency

National Round Table on the Environment and the Economy

Program expenditures

Parks Canada Agency

Program expenditures, including capital expenditures, the grants listed in the Estimates and contributions, including expenditures on other than federal property, and payments to provinces and municipalities as contributions towards the cost of undertakings carried out by those bodies

4,825,829

160,000

647,226,016

Program expenditures, including capital expenditures, the grants listed in the Estimates and contributions, including expenditures on other than federal property, and payments to provinces and municipalities as contributions towards the cost of undertakings carried out by those bodies—To authorize the transfer of \$62,697,000 from Transport Vote 60 *Appropriation Act No. 1, 2010-2011* for the purposes of this vote and to provide a further amount of

1,078,229

Program expenditures, including capital expenditures, the grants listed in the Estimates and contributions, including expenditures on other than federal property, and payments to provinces and municipalities as contributions towards the cost of undertakings carried out by those bodies—To authorize the transfer of \$763,344 from Indian Affairs and Northern Development Vote 10, \$190,000 from Public Safety and Emergency Preparedness Vote 5, \$25,970 from National Defence Vote 5, and \$10,000 from Public Safety and Emergency Preparedness Vote 1, *Appropriation Act No. 2, 2010-2011* for the purposes of this Vote

1

Payments to the New Parks and Historic Sites Account for the purposes of establishing new national parks, national historic sites and related heritage areas, as set out in section 21 of the *Parks Canada Agency Act*

500,000

Total Ministry—Budgetary

1,683,724,031

11,090,670

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9

Finance

Department

Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year and authority to expend revenues received during the fiscal year

110,272,552

Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year and authority to expend revenues received during the fiscal year

12,855,162

The grants listed in the Estimates and contributions —To authorize the transfer of \$382,000 from Finance Vote 1, *Appropriation Act No. 1, 2010-2011* for the purposes of this Vote and to provide a further amount of

299,051,054

19,762,000

1

The grants listed in the Estimates and contributions
Authority to make payments from April 1, 2010 to March 31, 2011, under the *Bretton Woods and Related Agreements Act* to the International Finance Corporation for the Fast Start Climate Change Initiative an amount not to exceed \$20,000,000; the International Finance Corporation for the Fast Start Climate Change Initiative an amount not to exceed \$5,830,000; and the International Bank for Reconstruction and Development for the Agriculture Advance Market Commitment an amount not to exceed \$1,000,000

1

In accordance with the *Bretton Woods and Related Agreements Act*, the issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$384,280,000 to the International Development Association

1

In accordance with the *Bretton Woods and Related Agreements Act*, a payment from April 1, 2010 to March 31, 2011 not to exceed \$285,720,000 to the International Finance Corporation as part of the Fast Start Climate Change Financing Initiative

1

Auditor General

Program expenditures and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenues received to offset related expenditures incurred in the fiscal year arising from the provision of audit professional services to members of the Canadian Council of Legislative Auditors (CCOLA)

75,103,833

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		Canadian International Trade Tribunal		
	20	Program expenditures	10,474,261	
		Financial Transactions and Reports Analysis Centre of Canada		
	25	Program expenditures	45,380,108	3,392,539
	25b	Program expenditures		
		Office of the Superintendent of Financial Institutions		
	30	Program expenditures	946,801	
		PPP Canada Inc.		
	35	Payments to PPP Canada Inc. for operations and program delivery	12,700,000	
	40	Payments to PPP Canada Inc. for P3 Fund investments	242,500,000	
		Total Ministry—Budgetary	796,428,609	36,009,703
		Non-budgetary	1	1
10		Fisheries and Oceans		
	1	Operating expenditures, and		
		(a) Canada's share of expenses of the International Fisheries Commissions, authority to provide free accommodation for the International Fisheries Commissions and authority to make recoverable advances in the amounts of the shares of the International Fisheries Commissions of joint cost projects;		
		(b) authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments in the course of, or arising out of, the exercise of jurisdiction in navigation, including aids to navigation and shipping;		
		(c) pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenue received during the fiscal year in the course of, or arising from, the activities of the Canadian Coast Guard; and		
		(d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	1,283,084,028	
	1a	Operating expenditures, and		
		(a) Canada's share of expenses of the International Fisheries Commissions, authority to provide free accommodation for the International Fisheries Commissions and authority to make recoverable advances in the amounts of the shares of the International Fisheries Commissions of joint cost projects;		
		(b) authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments in the course of, or arising out of, the exercise of jurisdiction in navigation, including aids to navigation and shipping;		
		(c) pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenue received during the fiscal year in the course of, or arising from, the activities of the Canadian Coast Guard; and		
		(d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		

1b	Operating expenditures, and (a) Canada's share of expenses of the International Fisheries Commissions, authority to provide free accommodation for the International Fisheries Commissions and authority to make recoverable advances in the amounts of the shares of the International Fisheries Commissions of joint cost projects; (b) authority to make recoverable advances for transportation, stevedoring and other shipping services performed on behalf of individuals, outside agencies and other governments in the course of, or arising out of, the exercise of jurisdiction in navigation, including aids to navigation and shipping; (c) pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenue received during the fiscal year of, or arising from, the activities of the Canadian Coast Guard; and (d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$388,900 from Environment Vote 1, \$387,000 from Transport Vote 1, and \$146,300 from Indian Affairs and Northern Development Vote 1, <i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote and to provide a further amount of 5 Capital expenditures and authority to make payments to provinces, municipalities and local or private authorities as contributions towards construction done by those bodies and authority for the purchase and disposal of commercial fishing vessels 5a Capital expenditures and authority to make payments to provinces, municipalities and local or private authorities as contributions towards construction done by those bodies and authority for the purchase and disposal of commercial fishing vessels—To authorize the transfer of \$3,887,000 from Fisheries and Oceans Vote 1, <i>Appropriation Act No. 1, 2010-2011</i> for the purposes of this Vote and to provide a further amount of 5b Capital expenditures and authority to make payments to provinces, municipalities and local or private authorities as contributions towards construction done by those bodies and authority for the purchase and disposal of commercial fishing vessels 10 The grants listed in the Estimates and contributions 10a The grants listed in the Estimates and contributions—To authorize the transfer of \$1,897,034 from Fisheries and Oceans Vote 1, and \$75,000 from Transport Vote 1, <i>Appropriation Act No. 1, 2010-2011</i> for the purposes of this Vote 10b The grants listed in the Estimates and contributions—To authorize the transfer of \$2,506,145 from Fisheries and Oceans Vote 1, <i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote Total Ministry—Budgetary Non-budgetary	20,768,113 427,591,260 6,976,000 15,082,156 129,231,417 1 1 1,839,906,705 48,189,194 ...
11	Foreign Affairs and International Trade Department 1 Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Representatives on International Commissions, the staff of such officials and other persons to represent Canada in another country; expenditures in respect of the provision of office accommodation for the International Civil Aviation Organization, recoverable expenditures for assistance to and repatriation of distressed Canadian citizens and persons of Canadian domicile abroad, including their dependants; cultural relations and academic exchange programs with other countries; and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year from, and to offset related expenditures incurred in the fiscal year arising from the provision of services related to: training services provided by the Canadian Foreign Service Institute; trade fairs, missions and other international business development services; investment development services; international telecommunication services; departmental publications; other services provided abroad to other government departments, agencies, Crown corporations and other non-federal organizations; specialized consular services; and international youth employment exchange programs and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year 1a Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Representatives on International Commissions, the staff of such officials and other persons to represent Canada in another	1,397,151,743

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in		
			Main Estimates	Supplementary Estimates	\$
		country; expenditures in respect of the provision of office accommodation for the International Civil Aviation Organization; recoverable expenditures for assistance to and repatriation of distressed Canadian citizens and Canadian living abroad, including their dependants; cultural relations and academic exchange programs with other countries; and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year from, and to offset related expenditures incurred in the fiscal year arising from the provision of services related to: training services provided by the Canadian Foreign Service Institute; trade fairs, missions and other international business development services; investment development services; international telecommunication services; departmental publications; other services provided abroad to other government departments, agencies, Crown corporations and other non-federal organizations; specialized consular services; and international youth employment exchange programs and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$11,915,900 from Foreign Affairs and International Trade Vote 25, \$4,483,853 from Citizenship and Immigration Vote 1, \$1,100,000 from Public Safety and Emergency Preparedness Vote 10, \$835,000 from Public Safety and Emergency Preparedness Vote 20, \$781,000 from National Defence Vote 1, \$601,000 from Industry Vote 1, \$255,000 from Privy Council Vote 1, \$213,000 from Health Vote 1, and \$124,500 from Natural Resources Vote 1, <i>Appropriation Act No. 1, 2010-2011</i> for the purposes of this Vote and to provide a further amount of			
	1b	Operating expenditures, including the payment of remuneration and other expenditures subject to the approval of the Governor in Council in connection with the assignment by the Canadian Government of Canadians to the staffs of international organizations and authority to make recoverable advances in amounts not exceeding the amounts of the shares of such organizations of such expenses; authority for the appointment and fixing of salaries by the Governor in Council of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Representatives on International Commissions, the staff of such officials and other persons to represent Canada in another country; expenditures in respect of the provision of office accommodation for the International Civil Aviation Organization; recoverable expenditures for assistance to and repatriation of distressed Canadian citizens and Canadian living abroad, including their dependants; cultural relations and academic exchange programs with other countries; and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year from, and to offset related expenditures incurred in the fiscal year arising from the provision of services related to: training services provided by the Canadian Foreign Service Institute; trade fairs, missions and other international business development services; investment development services; international telecommunication services; departmental publications; other services provided abroad to other government departments, agencies, Crown corporations and other non-federal organizations; specialized consular services; and international youth employment exchange programs and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$2,483,000 from Foreign Affairs and International Trade Vote 45, \$7,182,800 from Public Safety and Emergency Preparedness Vote 20, \$750,000 from Economic Development Agency of Canada for the Regions of Quebec Vote 5, \$575,900 from Agriculture and Agri-Food Vote 30, \$261,700 from Public Safety and Emergency Preparedness Vote 10, \$68,400 from Public Works and Government Services Vote 1, \$29,400 from National Defence Vote 1, and \$6,100 from Public Safety and Emergency Preparedness Vote 50			
		<i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote and to provide a further amount of			
5		Capital expenditures			159,060,010
5a		Capital expenditures—To authorize the transfer of \$23,657,600 from Citizenship and Immigration Vote 1, <i>Appropriation Act No. 1, 2010-2011</i> for the purposes of this Vote and to provide a further amount of			40,548,238
5b		Capital expenditures—To authorize the transfer of \$213,000 from National Defence Vote 5, <i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote and to provide a further amount of			11,067,933
					90,350,641

154,752,832

The grants listed in the Estimates, contributions, which may include: with respect to Canada's Global Partnership Program (under the G8 Global Partnership), cash payments or the provision of goods, equipment and services for the purpose of assistance to countries of the former Soviet Union; with respect to Canada's Counter-Terrorism Capacity Building Program, cash payments or the provision of goods, services, equipment and technology for the purpose of counter-terrorism assistance to states and government entities; and, with respect to Global Peace and Security Program, Global Peace Operations Program and Glyn Berry Program, cash payments or the provision of goods, services, equipment and technology for the purpose of global peace and security assistance; as well as the authority to make commitments for the current fiscal year not exceeding \$30,000,000, in respect of contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales; and, the authority to pay assessments in the amounts and in the currencies in which they are levied as well as the authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of September 2009

10a

The grants listed in the Estimates, contributions, which may include: with respect to Canada's Global Partnership Program (under the G8 Global Partnership), cash payments or the provision of goods, equipment and services for the purpose of assistance to countries of the former Soviet Union; with respect to Canada's Counter-Terrorism Capacity Building Program and the Anti-Crime Capacity Building Program, cash payments or the provision of goods, services, equipment and technology for the purpose of counter-terrorism and anti-crime assistance to states and government entities; and, with respect to the Global Peace and Security Program, Global Peace Operations Program, and Glyn Berry Program, cash payments or the provision of goods, services, equipment and technology for the purpose of global peace and security assistance; as well as the authority to make commitments for the current fiscal year not exceeding \$30,000,000, in respect of contributions to persons, groups of persons, councils and associations to promote the development of Canadian export sales; and, the authority to pay assessments in the amounts and in the currencies in which they are levied as well as the authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of September 2009.—To authorize the transfer of \$5,808,700 from Foreign Affairs and International Trade Vote 1, \$200,300 from Foreign Affairs and International Trade Vote 5, and \$2,000,000 from National Defence Vote 5, *Appropriation Act No. 1, 2010-2011* for the purposes of this Vote and to provide a further amount of

10b

The grants listed in the Estimates, contributions, which may include: with respect to Canada's Global Partnership Program (under the G8 Global Partnership), cash payments or the provision of goods, equipment and services for the purpose of assistance to countries of the former Soviet Union; with respect to Canada's Counter-Terrorism Capacity Building Program and the Anti-Crime Capacity Building Program, cash payments or the provision of goods and services for the purpose of counter-terrorism and anti-crime assistance to states and government entities; and, with respect to the Global Peace and Security Program, Global Peace Operations Program, and Glyn Berry Program, cash payments or the provision of goods, services, equipment and technology for the 'purpose of global peace and security assistance and the authority to make commitments for the current fiscal year not 'exceeding \$30,000,000, in respect of contributions to persons, groups of persons, councils and associations to promote the 'development of Canadian export sales; and, the authority to pay assessments in the amounts and in the currencies in which they are levied as well as the authority to pay other amounts specified in the currencies of the countries indicated, notwithstanding that the total of such payments may exceed the equivalent in Canadian dollars, estimated as of September 2009.—To authorize the transfer of \$1,000,000 from Foreign Affairs and International Trade Vote 25, and \$100,000 from Public Safety and Emergency Preparedness Vote 5, *Appropriation Act No. 2, 2010-2011* for the purposes of this Vote and to provide a further amount of

12b

In accordance with subsection 4(3) of the *Revolving Funds Act* (R.S., 1985, c. R-8), to increase from \$4,000,000 to \$89,000,000, for the period commencing April 1, 2010 and ending March 31, 2011, the amount by which the aggregate of expenditures made for the purpose of the fund may exceed the revenues for Passport Canada

Canadian Commercial Corporation

Payments to the Canadian Commercial Corporation

Canadian International Development Agency

Operating expenditures and authority to:

- (a) engage persons for service in developing countries and in countries in transition; and
- (b) provide education or training for persons from developing countries and from countries in transition, in accordance with the Technical Assistance Regulations, made by Order in Council PC 1986-993 of April 24, 1986 (and registered as SOR/86-475), as may be amended, or any other regulations that may be made by the Governor in Council with respect to:
 - (i) the remuneration payable to persons for service in developing countries and in countries in transition, and the payment of their expenses or of allowances with respect thereto,
 - (ii) the maintenance of persons from developing countries and from countries in transition who are undergoing education or training, and the payment of their expenses or of allowances with respect thereto, and
 - (iii) the payment of special expenses directly or indirectly related to the service of persons in developing countries and in countries in transition or the education or training of persons from developing countries and from countries in transition

20

923,474,510

25,102,782

6,200,000

15,549,962

203,362,996

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in		
			Main Estimates	Supplementary Estimates	\$
	20b	Operating expenditures and authority to: (a) engage persons for service in developing countries and in countries in transition; and (b) provide education or training for persons from developing countries and from countries in transition, in accordance with the Technical Assistance Regulations, made by Order in Council PC 1986-993 of April 24, 1986 (and registered as SOR/86-475), as may be amended, or any other regulations that may be made by the Governor in Council with respect to: (i) the remuneration payable to persons for service in developing countries and in countries in transition, and the payment of their expenses or of allowances with respect thereto, (ii) the maintenance of persons from developing countries and from countries in transition who are undergoing education or training, and the payment of their expenses or of allowances with respect thereto, and (iii) the payment of special expenses directly or indirectly related to the service of persons in developing countries and in countries in transition or the education or training of persons from developing countries and from countries in transition— To authorize the transfer of \$5,921,200 from Foreign Affairs and International Trade Vote 25, <i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote			
25		The grants listed in the Estimates, contributions and payments to international financial institutions in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for international development assistance, international humanitarian assistance and other specified purposes, in the form of cash payments or the provision of goods, commodities or services	2,693,407,819		70,000,000
25a		The grants listed in the Estimates, contributions and payments to international financial institutions in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for international development assistance, international humanitarian assistance and other specified purposes, in the form of cash payments or the provision of goods, commodities or services—To authorize the transfer of \$1,660,385 from Foreign Affairs and International Trade Vote 20, <i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote and to provide the further amount of		265,755,615	
L30		The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$227,032,000 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of contributions to the International Financial Institution Fund Accounts			
L30b		The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$245,482,000 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of contributions to the International Financial Institution Fund Accounts	1		
L32b		Pursuant to section 3 (c) of <i>International Development (Financial Institutions) Assistance Act</i> , the amount of financial assistance provided by the Minister of Foreign Affairs, in consultation with the Minister of Finance for the purchase on behalf of Her Majesty in right of Canada of shares of international financial institutions shall not exceed, in respect of the period commencing on April 1, 2010 and ending on March 31, 2011, an amount of \$35,724,849 United States dollars notwithstanding that the amount may exceed the equivalent in Canadian dollars estimated at \$36,846,610 on September 17, 2010			
		International Development Research Centre			
35		Payments to the International Development Research Centre		181,303,761	
35a		Payments to the International Development Research Centre—To authorize the transfer of \$171,946 from Health Vote 25, <i>Appropriation Act No. 1, 2010-2011</i> for the purposes of this Vote			
35b		Payments to the International Development Research Centre—To authorize the transfer of \$171,946 from Health Vote 40, <i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote and to provide a further amount of			13,440,778
		International Joint Commission (Canadian Section)			
40		Program expenditures—Salaries and expenses of the Canadian Section, expenses of studies, surveys and investigations by the Commission under International References and expenses of the Commission under the Canada/United States Great Lakes Water Quality Agreement			7,805,364

45

Program expenditures

2,857,820

**Total Ministry—Budgetary
Non-budgetary**

5,583,973,985

677,443,576

1

2

12

Governor General

Program expenditures, the grants listed in the Estimates and expenditures incurred on behalf of former Governors General, including those incurred on behalf of their spouses, during their lifetimes and for a period of six months following their decease, in respect of the performance of activities which devolve on them as a result of their having occupied the office of Governor General

17,103,836

**Total Ministry—Budgetary
Non-budgetary**

17,103,836

...

...

13

Health

Department

Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to spend revenues to offset expenditures incurred in the fiscal year arising from the provision of services or the sale of products related to health protection, regulatory activities and medical services and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year

1,876,073,442

1a Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to spend revenues to offset expenditures incurred in the fiscal year arising from the provision of services or the sale of products related to health protection, regulatory activities and medical services and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year—To authorize the transfer of \$9,871,000 from Agriculture and Agri-Food Vote 1, and \$150,000 from Industry Vote 1, *Appropriation Act No. 1, 2010-2011* for the purposes of this Vote and to provide a further amount of

103,007,922

1b Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to spend revenues to offset expenditures incurred in the fiscal year arising from the provision of services or the sale of products related to health protection, regulatory activities and medical services and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year—To authorize the transfer of \$200,000 from Health Vote 10, \$152,000 from Health Vote 50, \$765,000 from Indian Affairs and Northern Development Vote 5, \$75,000 from Canadian Heritage Vote 1, and \$49,300 from Foreign Affairs and International Trade Vote 1, *Appropriation Act No. 2, 2010-2011* for the purposes of this Vote and to provide a further amount of

13,107,832

Capital expenditures

37,718,271

5a Capital expenditures—To authorize the transfer of \$508,000 from National Defence Vote 5, *Appropriation Act No. 1, 2010-2011* for the purposes of this Vote and to provide a further amount of

350,000

5b Capital expenditures—To authorize the transfer of \$1,504,500 from National Defence Vote 5, *Appropriation Act No. 2, 2010-2011* for the purposes of this Vote and to provide a further amount of

1

10 The grants listed in the Estimates and contributions

129,253,724

10a The grants listed in the Estimates and contributions—To authorize the transfer of \$75,000 from Canadian Heritage Vote 5, *Appropriation Act No. 2, 2010-2011* for the purposes of this Vote and to provide a further amount of

32,495,404

Assisted Human Reproduction Agency of Canada

Program expenditures

9,929,142

APPENDIX I

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		Canadian Institutes of Health Research		
20		Operating expenditures	48,994,883	1,171,618
20b		The grants listed in the Estimates	926,925,685	
25		The grants listed in the Estimates—To authorize the transfer of \$180,000 from Health Vote 50, <i>Appropriation Act No. 1, 2010-2011</i>		1
25a		for the purposes of this Vote		
25b		The grants listed in the Estimates—To authorize the transfer of \$220,000 from Health Vote 40, and \$4,394,511 from Health Vote 50, <i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote and to provide a further amount of		25,896,667
		Hazardous Materials Information Review Commission		
30		Program expenditures	4,980,289	
		Patented Medicine Prices Review Board		
35		Program expenditures	11,163,291	
		Public Health Agency of Canada		
40		Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues to offset expenditures incurred in the fiscal year arising from the sale of products	406,215,725	8,058,571
40a		Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues to offset expenditures incurred in the fiscal year arising from the sale of products		
40b		Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues to offset expenditures incurred in the fiscal year arising from the sale of products—To authorize the transfer of \$671,600 from National Defence Vote 5, <i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote and to provide a further amount of		1
45		Capital expenditures	36,773,594	
50		The grants listed in the Estimates and contributions	203,200,000	3,000,000
50a		The grants listed in the Estimates and contributions		
		Total Ministry—Budgetary	4,944,654,614	316,341,741
		Non-budgetary	..	..

14

Human Resources and Skills Development**Department**

Operating expenditures, and

(a) authority to make recoverable expenditures on behalf of the Canada Pension Plan, the Employment Insurance Account and the Specified Purpose Account for the administration of the Millennium Excellence Awards;

(b) pursuant to paragraph 12(2)(a) of the *Financial Administration Act*, authority to spend, to offset related expenditures

incurred in the fiscal year, revenues received in the fiscal year arising from:

(i) the provision of Public Access Programs Sector services;

(ii) services to assist provinces in the administration of provincial programs funded under Labour Market Development

Agreements;

(iii) receiving agent services offered to Canadians on behalf of Passport Canada;

(iv) services to offset the administration and delivery of Millennium Excellence Awards to eligible students on behalf of the

Canada Millennium Scholarship Foundation;

(v) the amount charged to any Crown Corporation under section 14(b) of *Government Employees Compensation Act* in relation

to the litigation costs for subrogated claims for Crown Corporations;

(vi) the portion of *Government Employees Compensation Act* departmental or agency subrogated claim settlements related to litigation costs; and

(c) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year

702,332,275

1a

Operating expenditures, and

(a) authority to make recoverable expenditures on behalf of the Canada Pension Plan, the Employment Insurance Account and the Specified Purpose Account for the administration of the Millennium Excellence Awards;

(b) pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to spend, to offset related expenditures incurred in the fiscal year, revenues received in the fiscal year arising from:

(i) the provision of Public Access Programs Sector services;

(ii) services to assist provinces in the administration of provincial programs funded under Labour Market Development Agreements;

(iii) receiving agent services offered to Canadians on behalf of Passport Canada;

(iv) services to offset the administration and delivery of Millennium Excellence Awards to eligible students on behalf of the Canada Millennium Scholarship Foundation;

(v) the amount charged to any Crown Corporation under section 14(b) of *Government Employees Compensation Act* in relation to the litigation costs for subrogated claims for Crown Corporations;

(vi) the portion of *Government Employees Compensation Act* departmental or agency subrogated claim settlements related to litigation costs; and

(c) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year

26,975,400

5

The grants listed in the Estimates and contributions

54,870,000

5a

The grants listed in the Estimates and contributions

76,105,843

5b

The grants listed in the Estimates and contributions—To authorize the transfer of \$4,557,782 from Human Resources and Skills Development Note 1, *Appropriation Act No. 2, 2010-2011* for the purposes of this Vote and to provide a further amount of

Canada Industrial Relations Board

Program expenditures

11,489,699

10

Canada Mortgage and Housing Corporation

To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the *National Housing Act* or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of Parliament of Canada other than the *National Housing Act*, in accordance with the Corporation's authority under the *Canada Mortgage and Housing Corporation Act*

2,137,469,400

15

Canadian Artists and Producers Professional Relations Tribunal

Program expenditures

2,993,841,000

20

Canadian Centre for Occupational Health and Safety

Program expenditures

1,890,823

25

Total Ministry—Budgetary
Non-budgetary

3,999,573

5,851,022,770

...

15

Indian Affairs and Northern Development

Department

Operating expenditures, and

(a) expenditures on works, buildings and equipment; and expenditures and recoverable expenditures in respect of services provided and work performed on other than federal property;

(b) authority to provide, in respect of Indian and Inuit economic development activities, for the capacity development for Indian and Inuit and the furnishing of materials and equipment;

1

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		(c) authority to sell electric power to private consumers in remote locations when alternative local sources of supply are not available, in accordance with terms and conditions approved by the Governor in Council; and		
		(d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i>		
		and pro rata for any period of less than a year	990,160,065	
1a		Operating expenditures, and		
		(a) expenditures on works, buildings and equipment; and expenditures and recoverable expenditures in respect of services provided and work performed on other than federal property;		
		(b) authority to provide, in respect of Indian and Inuit economic development activities, for the capacity development for Indian and Inuit and the furnishing of materials and equipment;		
		(c) authority to sell electric power to private consumers in remote locations when alternative local sources of supply are not available, in accordance with terms and conditions approved by the Governor in Council; and		
		(d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$80,369 from National Defence Vote 1, <i>Appropriation Act No. 1, 2010-2011</i> for the purposes of this Vote and to provide a further amount of	19,739,918	
1b		Operating expenditures, and		
		(a) expenditures on works, buildings and equipment; and expenditures and recoverable expenditures in respect of services provided and work performed on other than federal property;		
		(b) authority to provide, in respect of Indian and Inuit economic development activities, for the capacity development for Indian and Inuit and the furnishing of materials and equipment;		
		(c) authority to sell electric power to private consumers in remote locations when alternative local sources of supply are not available, in accordance with terms and conditions approved by the Governor in Council; and		
		(d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$1,125,000 from Indian Affairs and Northern Development Vote 10, <i>Appropriation Act No. 2, 2010-2011</i> from the purposes of this Vote and to provide a further amount of	392,927,018	
5		Capital expenditures, and		
		(a) expenditures on buildings, works, land and equipment, the operation, control and ownership of which may be transferred to provincial governments on terms and conditions approved by the Governor in Council, or to Indian bands, groups of Indians or individual Indians at the discretion of the Minister of Indian Affairs and Northern Development, and such expenditures on other than federal property; and		
		(b) authority to make recoverable expenditures in amounts not exceeding the shares of provincial governments of expenditures on roads and related works	6,431,000	
5b		Capital expenditures, and		
		(a) expenditures on buildings, works, land and equipment, the operation, control and ownership of which may be transferred to provincial governments on terms and conditions approved by the Governor in Council, or to Indian bands, groups of Indians or individual Indians at the discretion of the Minister of Indian Affairs and Northern Development, and such expenditures on other than federal property; and		
		(b) authority to make recoverable expenditures in amounts not exceeding the shares of provincial governments of expenditures on roads and related works		5,000,000

10	The grants listed in the Estimates and contributions	5,994,750,890
10a	The grants listed in the Estimates and contributions—To authorize the transfer of \$10,000,000 from Indian Affairs and Northern Development Vote 1, \$559,915 from National Defence Vote 1, \$363,185 from Health Vote 10, and \$120,410 from Fisheries and Oceans Vote 10, \$1,564,088 from Health Vote 10, and \$467,995 from National Defence Vote 1, <i>Appropriation Act No. 1, 2010-2011</i> for the purposes of this Vote and to provide a further amount of	150,393,817
10b	The grants listed in the Estimates and contributions—To authorize the transfer of \$18,803,264 from Indian Affairs and Northern Development Vote 1, and \$80,000 from Fisheries and Oceans Vote 10, <i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote and to provide a further amount of	426,274,889
15	Payments to Canada Post Corporation pursuant to an agreement between the Department of Indian Affairs and Northern Development and Canada Post Corporation for the purpose of providing Northern Air Stage Parcel Service	47,600,000
15b	Payments to Canada Post Corporation pursuant to an agreement between the Department of Indian Affairs and Northern Development and Canada Post Corporation for the purpose of providing Northern Air Stage Parcel Service	9,400,000
20	Office of the Federal Interlocutor for Métis and non-Status Indians—Operating expenditures	5,527,537
20a	Office of the Federal Interlocutor for Métis and non-Status Indians—Operating expenditures	3,720,413
25	Office of the Federal Interlocutor for Métis and non-Status Indians—Contributions	21,939,000
25a	Office of the Federal Interlocutor for Métis and non-Status Indians—Contributions	8,000,000
L30	Loans to native claimants in accordance with terms and conditions approved by the Governor in Council for the purpose of defraying costs related to research, development and negotiation of claims	47,403,000
L35	Loans to First Nations in British Columbia for the purpose of supporting their participation in the British Columbia Treaty Commission process	30,400,000
	Canadian Northern Economic Development Agency	
40	Operating expenditures	13,710,015
40b	Operating expenditures	3,712,120
45	Contributions	46,312,294
45b	Contributions—To authorize the transfer of \$75,000 from Indian Affairs and Northern Development Vote 40, <i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote and to provide a further amount of	1,644,657
	Canadian Polar Commission	
50	Program expenditures and contributions	938,944
	First Nations Statistical Institute	
55	Payments to the First Nations Statistical Institute for operating expenditures	5,000,000
	Indian Residential Schools Truth and Reconciliation Commission Secretariat	
60	Program expenditures	14,805,000
	Registry of the Specific Claims Tribunal	
65	Program expenditures	2,644,830
	Total Ministry—Budgetary	7,149,819,575
	Non-budgetary	77,803,000
		1,020,812,832
		...

16	Industry	
	Department	
1	Operating expenditures, and pursuant to paragraph 29 1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenue received during the fiscal year related to Communications Research, Bankruptcy and Corporations and from services and regulatory processes, specifically pre-merger notification filings, advance ruling certificates, advisory opinions and photocopies, provided under the <i>Competition Act</i> and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	365,255,887
1a	Operating expenditures, and pursuant to paragraph 29 1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenue received during the fiscal year related to Communications Research, Bankruptcy and Corporations and from services and regulatory processes, specifically pre-merger notification filings, advance ruling certificates, advisory opinions and photocopies, provided under the <i>Competition Act</i> and the payment to each member of the Queen's Privy Council for Canada who is	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in		
			Main Estimates	Supplementary Estimates	\$
		a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year			31,994,428
1b		Operating expenditures, and pursuant to paragraph 29.1(2)(c) of the <i>Financial Administration Act</i> , authority to expend revenue received during the fiscal year related to Communications Research, Bankruptcy and Corporations and from services and regulatory processes, specifically pre-merger notification filings, advance ruling certificates, advisory opinions and photocopies, and provided under the <i>Competition Act</i> and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year.—To authorize the transfer of \$990,000 from Industry Vote 10, and \$200,000 from Foreign Affairs and International Trade Vote 1, <i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote and to provide a further amount of	10,730,000		21,227,955
5		Capital expenditures			
5a		Capital expenditures—To authorize the transfer of \$3,700,500 from Industry Vote 1, <i>Appropriation Act No. 1, 2010-2011</i> for the purposes of this Vote and to provide a further amount of		761,550	
5b		Capital expenditures—To authorize the transfer of \$324,000 from Industry Vote 1, <i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote	1,294,657,449	1	
10		The grants listed in the Estimates and contributions			
10a		The grants listed in the Estimates and contributions			
10b		The grants listed in the Estimates and contributions	300,000		39,861,814
L15		Payments pursuant to subsection 14(2) of the <i>Department of Industry Act</i>	500,000		95,538,761
L20		Loans pursuant to paragraph 14(1)(a) of the <i>Department of Industry Act</i>			
		Canadian Space Agency			
25		Operating expenditures	252,278,159		
25b		Operating expenditures—To authorize the transfer of \$100,000 from Transport Vote 1, <i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote and to provide a further amount of		232,611	
30		Capital expenditures	81,394,000		
30b		Capital expenditures—To authorize the transfer of \$2,500,000 from National Defence Vote 5, <i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote		1	
35		The grants listed in the Estimates and contributions			
35a		The grants listed in the Estimates and contributions—To authorize the transfer of \$35,000 from Industry Vote 60, <i>Appropriation Act No. 1, 2010-2011</i> for the purposes of this Vote	46,292,000		1
35b		The grants listed in the Estimates and contributions—To authorize the transfer of \$557,105 from Industry Vote 25, <i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote			1
		Canadian Tourism Commission			
40		Payments to the Canadian Tourism Commission	100,643,061		
40b		Payments to the Canadian Tourism Commission—To authorize the transfer of \$8,000,000 from Industry Vote 10, <i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote			1
		Copyright Board			
45		Program expenditures	2,817,613		

Federal Economic Development Agency for Southern Ontario

50	Operating expenditures		34,010,886	
50b	Operating expenditures—To authorize the transfer of \$34,200 from Industry Vote 1, <i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote and to provide a further amount of			3,620,838
55	The grants listed in the Estimates and contributions		469,523,095	
55b	The grants listed in the Estimates and contributions—To authorize the transfer of \$1,264,192 from Industry Vote 10, <i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote and to provide a further amount of			84,823,510
National Research Council of Canada				
60	Operating expenditures		361,304,501	
60a	Operating expenditures—To authorize the transfer of \$2,250,000 from Industry Vote 55, <i>Appropriation Act No. 1, 2010-2011</i> for the purposes of this Vote and to provide a further amount of			57,212,440
65	Capital expenditures		48,115,000	3,439,000
65a	Capital expenditures			988,000
65b	Capital expenditures—To authorize the transfer of \$650,000 from National Defence Vote 5, <i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote and to provide a further amount of			213,048,000
70	The grants listed in the Estimates and contributions			
70a	The grants listed in the Estimates and contributions—To authorize the transfer of \$42,750,000 from Industry Vote 55, and \$7,200,000 from Industry Vote 60, <i>Appropriation Act No. 1, 2010-2011</i> for the purposes of this Vote and to provide a further amount of			27,855,800
70b	The grants listed in the Estimates and contributions—To authorize the transfer of \$2,992,358 from Industry Vote 60, <i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote and to provide a further amount of			631,642
Natural Sciences and Engineering Research Council				
75	Operating expenditures		42,511,011	
75b	Operating expenditures			1,976,244
80	The grants listed in the Estimates		973,262,500	
80b	The grants listed in the Estimates—To authorize the transfer of \$100,000 from Fisheries and Oceans Vote 1, <i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote and to provide a further amount of			37,723,286
Registry of the Competition Tribunal				
85	Program expenditures		1,907,001	
Social Sciences and Humanities Research Council				
90	Operating expenditures		23,651,613	
90b	Operating expenditures			99,977
95	The grants listed in the Estimates		648,765,000	
95a	The grants listed in the Estimates—To authorize the transfer of \$315,252 from Canadian Heritage Vote 5, <i>Appropriation Act No. 1, 2010-2011</i> for the purposes of this Vote			1
95b	The grants listed in the Estimates—To authorize the transfer of \$271,836 from Canadian Heritage Vote 5, <i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote and to provide a further amount of			12,513,333
Standards Council of Canada				
100	Payments to the Standards Council of Canada pursuant to section 5 of the <i>Standards Council of Canada Act</i>		7,129,000	
Statistics Canada				
105	Program expenditures, contributions and pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> authority to expend revenue received during the fiscal year		491,001,141	
105b	Program expenditures, contributions and pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> authority to expend revenue received during the fiscal year			86,596
Total Ministry—Budgetary			5,468,296,917	420,587,791
Non-budgetary			800,000	...
17	Justice			
Department				
1	Operating expenditures, and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year, and to offset expenditures incurred in the fiscal year, arising from the provision of mandatory legal			

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in		
			Main Estimates	Supplementary Estimates	\$
		services to Government departments and agencies and optional services to Crown corporations, non-federal organizations and international organizations provided they are consistent with the Department's mandate and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year			
	1a	Operating expenditures, and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year, and to offset expenditures incurred in the fiscal year, arising from the provision of mandatory legal services to Government departments and agencies and optional services to Crown corporations, non-federal organizations and international organizations provided they are consistent with the Department's mandate and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	258,688,270		22,310,434
	1b	Operating expenditures, and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year, and to offset expenditures incurred in the fiscal year, arising from the provision of mandatory legal services to Government departments and agencies and optional services to Crown corporations, non-federal organizations and international organizations provided they are consistent with the Department's mandate and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year			
	5	The grants listed in the Estimates and contributions	386,880,000		9,323,836
	5a	The grants listed in the Estimates and contributions—To authorize the transfer of \$215,000 from Justice Vote 1, <i>Appropriation Act No. 1, 2010-2011</i> for the purposes of this Vote and to provide a further amount of		2,000,000	
	5b	The grants listed in the Estimates and contributions—To authorize the transfer of \$2,000,000 from Citizenship and Immigration Vote 5, <i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote and to provide a further amount of		6,861,000	
		Canadian Human Rights Commission			
	10	Program expenditures	20,110,034		
		Canadian Human Rights Tribunal			
	15	Program expenditures	4,115,827		
		Commissioner for Federal Judicial Affairs			
	20	Operating expenditures, remuneration, allowances and expenses for judges, including deputy judges of the Supreme Court of Yukon, the Supreme Court of the Northwest Territories and the Nunavut Court of Justice, not provided for by the <i>Judges Act</i> and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to spend revenues received during the year arising from the provision of administrative services and judicial training services	8,055,138		
		Canadian Judicial Council—Operating expenditures	1,608,450		
	25				
		Courts Administration Service			
	30	Program expenditures	53,333,242		2,997,853
	30b	Program expenditures			
		Office of the Director of Public Prosecutions			
	35	Program expenditures, and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year, and to offset expenditures incurred in the fiscal year, arising from the provision of prosecution and			

35a	prosecution-related services to Government departments and agencies and optional services to Crown corporations, non-federal organizations and international organizations provided they are consistent with the Office of the Director of Public Prosecution's mandate	142,862,039	4,743,997
35b	Program expenditures, and, pursuant to paragraph 29,1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year, and to offset expenditures incurred in the fiscal year, arising from the provision of prosecution and prosecution-related services to Government departments and agencies and optional services to Crown corporations, non-federal organizations and international organizations provided they are consistent with the Office of the Director of Public Prosecution's mandate		
	Program expenditures, and, pursuant to paragraph 29,1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year, and to offset expenditures incurred in the fiscal year, arising from the provision of prosecution and prosecution-related services to Government departments and agencies and optional services to Crown corporations, non-federal organizations and international organizations provided they are consistent with the Office of the Director of Public Prosecution's mandate—To authorize the transfer of \$466,013 from Justice Vote 1, <i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote		
	Offices of the Information and Privacy Commissioners of Canada		
40	Office of the Information Commissioner of Canada—Program expenditures	10,750,062	
45	Office of the Privacy Commissioner of Canada—Program expenditures	20,099,185	
45b	Office of the Privacy Commissioner of Canada—Program expenditures		694,048
	Supreme Court of Canada		
50	Program expenditures	21,631,955	
	Total Ministry—Budgetary	928,134,202	48,931,169
	Non-budgetary	...	...
18	National Defence		
	Department		
1	Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of \$29,408,434,518 for the purposes of Votes 1, 5 and 10 of the Department regardless of the year in which the payment of those commitments comes due (of which it is estimated that \$9,238,213,000 will come due for payment in future years), authority to make payments from any of those Votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of those Votes in respect of materials supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to expend revenue, as authorized by the Treasury Board, received during the fiscal year for the purposes of any of those Votes and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	14,648,628,360	
1a	Operating expenditures and authority for total commitments, subject to allotment by the Treasury Board, of \$29,408,434,518 for the purposes of Votes 1, 5 and 10 of the Department regardless of the year in which the payment of those commitments comes due (of which it is estimated that \$9,238,213,000 will come due for payment in future years), authority to make payments from any of those Votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of those Votes in respect of materials supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to expend revenue, as authorized by the Treasury Board, received during the fiscal year for the purposes of any of those Votes and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$890,000 from Industry Vote 95, and \$508,000 from Industry Vote 80, <i>Appropriation Act No. 1, 2010-2011</i> for the purposes of this Vote and to provide a further amount of \$29,408,434,518 for the purposes of Votes 1, 5 and 10 of the Department regardless of the year in which the payment of those commitments comes due (of which it is estimated that \$9,238,213,000 will come due for payment in future years), authority to make		72,085,067

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		payments from any of those Votes to provinces or municipalities as contributions toward construction done by those bodies, authority, subject to the direction of the Treasury Board, to make recoverable expenditures or advances from any of those Votes in respect of materials supplied to or services performed on behalf of individuals, corporations, outside agencies, other government departments and agencies and other governments and authority to expend revenue, as authorized by the Treasury Board, received during the fiscal year for the purposes of any of those Votes and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and prorata for any period of less than a year		
5		Capital expenditures		596,916,624
5a		Capital expenditures—To authorize the transfer of \$3,138,000 from National Defence Vote 10, <i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote and to provide a further amount of	4,854,571,544	339,422,068
5b		for the purposes of this Vote and to provide a further amount of		102,310,998
10		The grants listed in the Estimates and contributions, which grants and contributions may include cash payments or, in lieu of payment made to a recipient, the provision of goods or services or of the use of facilities, and which may also include the contributions that may be approved by the Governor in Council in accordance with section 3 of <i>The Defence Appropriation Act, 1950</i> , for provision or transfer of defence equipment or services or supplies or facilities for defence purposes	227,242,267	
10a		The grants listed in the Estimates and contributions, which grants and contributions may include cash payments or, in lieu of payment made to a recipient, the provision of goods or services or of the use of facilities, and which may also include the contributions that may be approved by the Governor in Council in accordance with section 3 of <i>The Defence Appropriation Act, 1950</i> , for provision or transfer of defence equipment or services or supplies or facilities for defence purposes		1
10b		National Defence Vote 5, <i>Appropriation Act No. 1, 2010-2011</i> for the purposes of this Vote The grants listed in the Estimates and contributions, which grants and contributions may include cash payments or, in lieu of payment made to a recipient, the provision of goods or services or of the use of facilities, and which may also include the contributions that may be approved by the Governor in Council in accordance with section 3 of <i>The Defence Appropriation Act, 1950</i> , for provision or transfer of defence equipment or services or supplies or facilities for defence purposes—To authorize the transfer of \$30,000,000 from National Defence Vote 5, <i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote		1
		Canadian Forces Grievance Board		
15		Program expenditures	6,053,383	
		Military Police Complaints Commission		
20		Program expenditures	4,388,419	2,081,900
20b		Program expenditures		
		Office of the Communications Security Establishment Commissioner		
25		Program expenditures	1,970,519	
		Total Ministry—Budgetary	19,742,854,492	1,112,816,659
		Non-budgetary	...	...
19		Natural Resources		
		Department		
1		Operating expenditures and, pursuant to paragraph 29 1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year from the sale of forestry and information products; licensing, training and certification activities related to the <i>Explosives Act</i> and <i>Explosives Regulations</i> ; and from research, consultation, testing, analysis,		

1a	and administration services as part of the departmental operations and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	805,869,045	
	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year from the sale of forestry and information products; licensing, training and certification activities related to the <i>Explosives Act</i> and <i>Explosives Regulations</i> ; and from research, consultation, testing, analysis, and administration services as part of the departmental operations and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	15,878,750	
1b	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received during the fiscal year from the sale of forestry and information products; licensing, training and certification activities related to the <i>Explosives Act</i> and <i>Explosives Regulations</i> ; and from research, consultation, testing, analysis, and administration services as part of the departmental operations and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$3,000,000 from Transport Vote 1, \$1,000,000 from Public Safety and Emergency Preparedness Vote 30, and \$200,000 from Indian Affairs and Northern Development Vote 1, <i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote		
5	Capital expenditures		
5a	Capital expenditures—To authorize the transfer of \$902,000 from Natural Resources Vote 1, <i>Appropriation Act No. 1, 2010-2011</i> for the purposes of this Vote	15,134,000	1
5b	Capital expenditures—To authorize the transfer of \$388,503 from Natural Resources Vote 1, \$9,000,000 from Indian Affairs and Northern Development Vote 10, and \$852,000 from National Defence Vote 5, <i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote		1
10	The grants listed in the Estimates and contributions		
10b	The grants listed in the Estimates and contributions—To authorize the transfer of \$2,925,782 from Natural Resources Vote 1, and \$2,875,000 from Indian Affairs and Northern Development Vote 10, <i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote and to provide a further amount of	1,877,635,560	1
	Atomic Energy of Canada Limited	15,291,403	
15	Payments to Atomic Energy of Canada Limited for operating and capital expenditures	102,452,000	
15a	Payments to Atomic Energy of Canada Limited for operating and capital expenditures	300,000,000	
15b	Payments to Atomic Energy of Canada Limited for operating and capital expenditures	294,000,000	
	Canadian Nuclear Safety Commission		
20	Program expenditures, the grants listed in the Estimates and contributions	40,630,409	
20b	Program expenditures, the grants listed in the Estimates and contributions	1,342,650	
	National Energy Board		
25	Program expenditures	46,205,129	
25a	Program expenditures	7,119,789	
25b	Program expenditures	1,515,335	
	Northern Pipeline Agency		
30	Program expenditures	1,203,000	
	Total Ministry—Budgetary	2,889,129,143	635,147,930
	Non-budgetary	..	..
20	Parliament		
	The Senate		
1	Program expenditures, including an allowance in lieu of residence to the Speaker of the Senate, payments in respect of the cost of operating Senators' offices, contributions and authority to expend in the fiscal year revenues received during that fiscal year arising from the activities of the Senate	59,490,350	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
House of Commons				
	5	Program expenditures, including allowances in lieu of residence to the Speaker of the House of Commons, and in lieu of an apartment to the Deputy Speaker of the House of Commons, payments in respect of the cost of operating Members' constituency offices, contributions and authority to expend revenues received during the fiscal year arising from the activities of the House of Commons	290,992,318	
Library of Parliament				
	10	Program expenditures, including authority to expend revenues received during the fiscal year arising from the activities of the Library of Parliament	37,496,000	
	10b	Program expenditures, including authority to expend revenues received during the fiscal year arising from the activities of the Library of Parliament		600,000
Office of the Conflict of Interest and Ethics Commissioner				
	15	Program expenditures	6,338,000	
		Senate Ethics Officer		
	20	Program expenditures	719,500	
		Total Ministry—Budgetary	395,036,168	600,000
		Non-budgetary	...	...
Privy Council				
21		Department		
	1	Program expenditures, including operating expenditures of Commissions of Inquiry not otherwise provided for and the operation of the Prime Minister's residence; and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who reside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	129,026,775	
	1a	Program expenditures, including operating expenditures of Commissions of Inquiry not otherwise provided for and the operation of the Prime Minister's residence; and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who reside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		13,824,670
	1b	Program expenditures, including operating expenditures of Commissions of Inquiry not otherwise provided for and the operation of the Prime Minister's residence; and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not reside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who reside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		
		Canadian Intergovernmental Conference Secretariat		
	5	Program expenditures	6,172,826	
		Canadian Transportation Accident Investigation and Safety Board		
	10	Program expenditures	26,353,868	
		Chief Electoral Officer		
	15	Program expenditures	29,567,959	
				1,403,190

20	Office of the Commissioner of Official Languages Program expenditures	18,429,153
23b	Old Port of Montreal Corporation Inc. ⁽²⁾ Payments to the Old Port of Montreal Corporation Inc. for operating and capital expenditures—To authorize the transfer of \$7 018,250 from Transport Vote 65, <i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote and to provide a further amount of	913,795
25	Public Appointments Commission Secretariat Program expenditures	945,000
30	Security Intelligence Review Committee Program expenditures	2,707,331
22	Total Ministry—Budgetary Non-budgetary	213,202,912
		16,141,655
		...
22	Public Safety and Emergency Preparedness Department	
1	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	137,733,602
1a	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	2,092,670
1b	Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	1,838,225
5	The grants listed in the Estimates and contributions	265,105,059
5a	The grants listed in the Estimates and contributions	1,000,000
5b	The grants listed in the Estimates and contributions	289,212,791
	Canada Border Services Agency	
10	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend in the current fiscal year revenues received during the fiscal year related to the border operations of the Canada Border Services Agency: fees for the provision of a service or the use of a facility or for a product, right or privilege; and payments received under contracts entered into by the Agency	1,360,707,529
10a	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend in the current fiscal year revenues received during the fiscal year related to the border operations of the Canada Border Services Agency: fees for the provision of a service or the use of a facility or for a product, right or privilege; and payments received under contracts entered into by the Agency—To authorize the transfer of \$1,360,532 from Canada Revenue Agency Vote 1, and \$20,000 from Foreign Affairs and International Trade Vote 1, <i>Appropriation Act No. 1, 2010-2011</i> for the purposes of this Vote and to provide a further amount of	2,267,406
10b	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend in the current fiscal year revenues received during the fiscal year related to the border operations of the Canada Border Services Agency: fees for the provision of a service or the use of a facility or for a product, right or privilege; and payments received under contracts entered into by the Agency—To authorize the transfer of \$396,530 from Transport Vote 1, <i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote and to provide a further amount of	33,323,519
15	Capital expenditures	94,980,412
15a	Capital expenditures—To authorize the transfer of \$2,567,275 from Public Safety and Emergency Preparedness Vote 10, <i>Appropriation Act No. 1, 2010-2011</i> for the purposes of this Vote and to provide a further amount of	10,144,078
15b	Capital expenditures	7,271,766

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		Canadian Security Intelligence Service		
	20	Operating expenditures	431,329,546	2,162,296
	20a	Operating expenditures		
	20b	Operating expenditures—To authorize the transfer of \$63,000 from National Defence Vote 5, <i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote and to provide a further amount of		12,831,259
	25	Capital expenditures	31,610,000	
		Correctional Service of Canada		
	30	Operating expenditures, the grants listed in the Estimates, contributions, and		
		(a) authority to pay into the Inmate Welfare Fund revenue derived during the year from projects operated by inmates and financed by that Fund;		
		(b) authority to operate canteens in federal institutions and to deposit revenue from sales into the Inmate Welfare Fund;		
		(c) payments, in accordance with terms and conditions prescribed by the Governor in Council, to or on behalf of discharged inmates who suffer physical disability caused by participation in normal program activity in federal institutions, and to dependants of deceased inmates and ex-inmates whose death resulted from participation in normal program activity in federal institutions; and		
		and		
		(d) authority for the Minister of Public Safety and Emergency Preparedness, subject to the approval of the Governor in Council, to enter into an agreement with any province for the confinement in institutions of that province of any persons sentenced or committed to a penitentiary, for compensation for the maintenance of such persons and for payment in respect of the construction and related costs of such institutions	1,917,993,797	
	30b	Operating expenditures, the grants listed in the Estimates, contributions, and		
		(a) authority to pay into the Inmate Welfare Fund revenue derived during the year from projects operated by inmates and financed by that Fund;		
		(b) authority to operate canteens in federal institutions and to deposit revenue from sales into the Inmate Welfare Fund;		
		(c) payments, in accordance with terms and conditions prescribed by the Governor in Council, to or on behalf of discharged inmates who suffer physical disability caused by participation in normal program activity in federal institutions, and to dependants of deceased inmates and ex-inmates whose death resulted from participation in normal program activity in federal institutions; and		
		(d) authority for the Minister of Public Safety and Emergency Preparedness, subject to the approval of the Governor in Council, to enter into an agreement with any province for the confinement in institutions of that province of any persons sentenced or committed to a penitentiary, for compensation for the maintenance of such persons and for payment in respect of the construction and related costs of such institutions		2,024,009
	35	Capital expenditures, including payments as contributions to:		
		(a) aboriginal communities as defined in section 79 of the <i>Corrections and Conditional Release Act</i> in connection with the provision of correctional services pursuant to section 81 of that Act; and		
		(b) non-profit organizations involved in community corrections operations, provinces and municipalities towards construction done by those bodies	329,414,000	
	35a	Capital expenditures, including payments as contributions to:		
		(a) aboriginal communities as defined in section 79 of the <i>Corrections and Conditional Release Act</i> in connection with the provision of correctional services pursuant to section 81 of that Act; and		
		(b) non-profit organizations involved in community corrections operations, provinces and municipalities towards construction done by those bodies		7,896,720

		National Parole Board		
40		Program expenditures	40,869,455	
40a		Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year, and to offset expenditures incurred in the fiscal year arising from the provision of services to process pardon applications for persons convicted of offences under federal acts and regulations		1
40b		Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year, and to offset expenditures incurred in the fiscal year arising from the provision of services to process pardon applications for persons convicted of offences under federal acts and regulations	128,360	
		Office of the Correctional Investigator		
45		Program expenditures	3,136,888	
45a		Program expenditures		
45b		Program expenditures		
		Royal Canadian Mounted Police		
50		Operating expenditures and authority to expend revenue received during the fiscal year	1,982,870,879	
50a		Operating expenditures and authority to expend revenue received during the fiscal year—To authorize the transfer of \$90,800 from Public Safety and Emergency Preparedness Vote 1, \$35,000,000 from Public Safety and Emergency Preparedness Vote 5, and \$282,300 from Foreign Affairs and International Trade Vote 1, <i>Appropriation Act No. 1, 2010-2011</i> for the purposes of this Vote and to provide a further amount of		
50b		Operating expenditures and authority to expend revenue received during the fiscal year—To authorize the transfer of \$427,500 from Transport Vote 1, <i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote and to provide a further amount of	287,721,884	
55		Capital expenditures		
55a		Capital expenditures—To authorize the transfer of \$730,000 from National Defence Vote 5, <i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote and to provide a further amount of	10,017,888	
55b		The grants listed in the Estimates and contributions, provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board	22,090,000	
60		The grants listed in the Estimates and contributions, provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board	10,436,210	
60b		The grants listed in the Estimates and contributions, provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board	102,219,829	
		Royal Canadian Mounted Police External Review Committee		
65		Program expenditures	1,594,163	1
65a		Program expenditures—To authorize the transfer of \$480,000 from Public Safety and Emergency Preparedness Vote 50, <i>Appropriation Act No. 1, 2010-2011</i> for the purposes of this Vote		
		Royal Canadian Mounted Police Public Complaints Commission		
70		Program expenditures	4,829,940	
70a		Program expenditures		
		Total Ministry—Budgetary	7,016,234,715	...
		Non-budgetary	2,660,673	...
		Public Works and Government Services		
23		1		
		Operating, contributions and expenditures for the provision of accommodation, common and central services including recoverable expenditures on behalf of the <i>Canada Pension Plan</i> , the <i>Employment Insurance Act</i> and the <i>Seized Property Management Act</i> ; authority to spend revenues received during the fiscal year arising from accommodation and central and common services in respect of these services and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	2,300,745,539	
		1a		
		Operating, contributions and expenditures for the provision of accommodation, common and central services including recoverable expenditures on behalf of the <i>Canada Pension Plan</i> , the <i>Employment Insurance Act</i> and the <i>Seized Property Management Act</i> ; authority to spend revenues received during the fiscal year arising from accommodation and central and common services in respect of these services and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	57,175,210	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
1b		Operating, contributions and expenditures for the provision of accommodation, common and central services including recoverable expenditures on behalf of the <i>Canada Pension Plan</i> , the <i>Employment Insurance Act</i> and the <i>Seized Property Management Act</i> ; authority to spend revenues received during the fiscal year arising from accommodation and central and common services in respect of these services and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year—To authorize the transfer of \$14,098,672 from Canada Revenue Agency Vote 1, and \$11,000,000 from Transport Vote 1, <i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote and to provide a further amount of		123,369,630
5		Capital expenditures including expenditures on works other than federal property and authority to reimburse tenants of federal property for improvements authorized by the Minister of Public Works and Government Services	451,423,748	
5a		Capital expenditures including expenditures on works other than federal property and authority to reimburse tenants of federal property for improvements authorized by the Minister of Public Works and Government Services—To authorize the transfer of \$13,826,938 from Public Works and Government Services Vote 1, and \$4,500,000 from Public Safety and Emergency Preparedness Vote 55. <i>Appropriation Act No. 1, 2010-2011</i> for the purposes of this Vote		1
5b		Capital expenditures including expenditures on works other than federal property and authority to reimburse tenants of federal property for improvements authorized by the Minister of Public Works and Government Services—To authorize the transfer of \$51,847,100 from Public Works and Government Services Vote 1, and \$1,400,000 from Public Safety and Emergency Preparedness Vote 30. <i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote and to provide a further amount of		3,432,287
7a		Government Telecommunications and Informatics Common Services Revolving Fund—In accordance with section 12 of the <i>Revolving Funds Act</i> R.S.C. 1985, C-8, to amend subsection 5.2(3) of that Act, by increasing from \$20,000,000 to \$40,000,000, the amount by which the aggregate of expenditures made for the purpose of the fund may exceed the revenues, effective April 1, 2010		1
Total Ministry—Budgetary			2,752,169,287	183,977,129
Non-budgetary			..	..
24		Transport		
		Department		
1		Operating expenditures, and aeronautics;		
		(a) authority to make expenditures on other than federal property in the course of or arising out of the exercise of jurisdiction in the fiscal year; and		
		(b) authority for the payment of commissions for revenue collection pursuant to the <i>Aeronautics Act</i> ;		
		(c) pursuant to paragraph 29, 1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenue received during the fiscal year; and		
		(d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year		
1a		Operating expenditures, and aeronautics;		
		(a) authority to make expenditures on other than federal property in the course of or arising out of the exercise of jurisdiction in the fiscal year; and		
		(b) authority for the payment of commissions for revenue collection pursuant to the <i>Aeronautics Act</i> ;		
		(c) pursuant to paragraph 29, 1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenue received during the fiscal year; and		
		(d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	612,522,037	

Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year—To authorize the transfer of \$88,920 from Public Safety and Emergency Preparedness Vote 1, *Appropriation Act No. 1, 2010-2011* for the purposes of this Vote and to provide a further amount of

1,220,634

1b

Operating expenditures, and

(a) authority to make expenditures on other than Federal property in the course of or arising out of the exercise of jurisdiction in aeronautics;

(b) authority for the payment of commissions for revenue collection pursuant to the *Aeronautics Act*;

(c) pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend revenue received during the fiscal year; and

(d) the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year

21,403,458

Capital expenditures including contributions to provinces or municipalities or local or private authorities towards construction done by those bodies

221,127,382

Capital expenditures including contributions to provinces or municipalities or local or private authorities towards construction done by those bodies

4,260,876

The grants listed in the Estimates and contributions

840,112,907

The grants listed in the Estimates and contributions

10,063,842

Canada Post Corporation

Payments to the Canada Post Corporation for special purposes

22,210,000

In accordance with section 28 of the *Canada Post Corporation Act* and section 101 and subsection 127(3) of the *Financial Administration Act*, to authorize the Canada Post Corporation to borrow otherwise than from the Crown not exceeding from time to time an aggregate outstanding amount of \$2,500,000,000 in accordance with terms and conditions approved by the Minister of Finance

1

Canadian Air Transport Security Authority

Payments to the Canadian Air Transport Security Authority for operating and capital expenditures

243,556,000

350,999,399

500,000

Payments to the Canadian Air Transport Security Authority for operating and capital expenditures

Canadian Transportation Agency

Program expenditures

23,922,843

Payments to the Federal Bridge Corporation Limited

55,639,000

Marine Atlantic Inc.

Payments to Marine Atlantic Inc. in respect of

(a) the costs of the management of the Company, payments for capital purposes and for transportation activities including the following water transportation services pursuant to contracts with Her Majesty: Newfoundland ferries and terminals; and

(b) payments made by the Company of the costs incurred for the provision of early retirement benefits, severance and other benefits where such costs result from employee cutbacks or the discontinuance or reduction of a service

108,202,000

Payments to Marine Atlantic Inc. in respect of

(a) the costs of the management of the Company, payments for capital purposes and for transportation activities including the following water transportation services pursuant to contracts with Her Majesty: Newfoundland ferries and terminals; and

(b) payments made by the Company of the costs incurred for the provision of early retirement benefits, severance and other benefits where such costs result from employee cutbacks or the discontinuance or reduction of a service—To authorize the transfer of \$9,240,000 from Transport Vote 60, *Appropriation Act No. 1, 2010-2011* for the purposes of this Vote

1

Payments to Marine Atlantic Inc. in respect of

(a) the costs of the management of the Company, payments for capital purposes and for transportation activities including the following water transportation services pursuant to contracts with Her Majesty: Newfoundland ferries and terminals; and

(b) payments made by the Company of the costs incurred for the provision of early retirement benefits, severance and other benefits where such costs result from employee cutbacks or the discontinuance or reduction of a service

102,205,000

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Continued

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		National Capital Commission		
	45	Payments to the National Capital Commission for operating expenditures	83,172,909	
	50	Payments to the National Capital Commission for capital expenditures	34,188,000	
	50a	Payments to the National Capital Commission for operating expenditures—To authorize the transfer of \$45,650,000 from Transport Vote 60, <i>Appropriation Act No. 1, 2010-2011</i> for the purposes of this Vote		1
		Office of Infrastructure of Canada		
	55	Operating expenditures	56,131,378	
	55b	Operating expenditures—To authorize the transfer of \$224,123 from Transport Vote 60, <i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote and to provide a further amount of		1,644,459
	60	Contributions	6,685,292,209	26,714,974
	60a	Contributions		717,667,486
	60b	Contributions		
	65	Old Port of Montreal Corporation Inc.⁽²⁾	28,073,000	
		Payments to the Old Port of Montreal Corporation Inc. for operating and capital expenditures		
		The Jacques Cartier and Champlain Bridges Incorporated		
	70	Payments to the Jacques Cartier and Champlain Bridges Inc. to be applied in payment of the excess of the expenditures over the revenues of the Corporation (exclusive of depreciation on capital structures and reserves) in the operation of the Jacques Cartier, Champlain and Honoré Mercier Bridges, a portion of the Bonaventure Autoroute, the Pont-Champlain Jetty, and Melocheville Tunnel, Montreal	60,558,000	
	70a	Payments to the Jacques Cartier and Champlain Bridges Inc. to be applied in payment of the excess of the expenditures over the revenues of the Corporation (exclusive of depreciation on capital structures and reserves) in the operation of the Jacques Cartier, Champlain and Honoré Mercier Bridges, a portion of the Bonaventure Autoroute, the Pont-Champlain Jetty, and Melocheville Tunnel, Montreal—To authorize the transfer of \$31,800,000 from Transport Vote 60, <i>Appropriation Act No. 1, 2010-2011</i> for the purposes of this vote		1
	70b	Payments to the Jacques Cartier and Champlain Bridges Inc. to be applied in payment of the excess of the expenditures over the revenues of the Corporation (exclusive of depreciation on capital structures and reserves) in the operation of the Jacques Cartier, Champlain and Honoré Mercier Bridges, a portion of the Bonaventure Autoroute, the Pont-Champlain Jetty, and Melocheville Tunnel, Montreal	29,181,000	
		Transportation Appeal Tribunal of Canada		
	75	Program expenditures	1,292,701	
	75b	Program expenditures—To authorize the transfer of \$310,698 from Transports Vote 1, <i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote		1
		VIA Rail Canada Inc.		
	80	Payments to VIA Rail Canada Inc. in respect of the costs of the management of the Company, payments for capital purposes and payments for the provision of rail passenger services in Canada in accordance with contracts entered into pursuant to subparagraph (e)(i) of Transport Vote 52d, <i>Appropriation Act No. 1, 1977</i>	524,721,000	
	80a	Payments to VIA Rail Canada Inc. in respect of the costs of the management of the Company, payments for capital purposes and payments for the provision of rail passenger services in Canada in accordance with contracts entered into pursuant to subparagraph (e)(i) of Transport Vote 52d, <i>Appropriation Act No. 1, 1977</i>		26,800,000
	80b	Payments to VIA Rail Canada Inc. in respect of the costs of the management of the Company, payments for capital purposes and payments for the provision of rail passenger services in Canada in accordance with contracts entered into pursuant to subparagraph (e)(i) of Transport Vote 52d, <i>Appropriation Act No. 1, 1977</i>		94,000,000
		Total Ministry—Budgetary	9,599,721,367	1,386,661,132
		Non-budgetary	...	...

Secretariat

1	Program expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year and authority to expend revenues received during the fiscal year arising from activities of the Treasury Board Secretariat	236,591,045	
1a	Program expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year and authority to expend revenues received during the fiscal year arising from activities of the Treasury Board Secretariat—To authorize the transfer of \$144,458 from Fisheries and Oceans Vote 1, <i>Appropriation Act No. 1, 2010-2011</i> for the purposes of this Vote and to provide a further amount of	3,440,000	
1b	Program expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year and authority to expend revenues received during the fiscal year arising from activities of the Treasury Board Secretariat—To authorize the transfer of \$200,000 from Canada Revenue Agency Vote 1, and \$126,355 from Health Vote 1, <i>Appropriation Act No. 2, 2010-2011</i> for the purposes of this Vote and to provide a further amount of	1,237,952	
5	Government contingencies—Subject to the approval of the Treasury Board, to supplement other appropriations and to provide for miscellaneous, urgent or unforeseen expenditures not otherwise provided for, including grants and contributions not listed in the Estimates and the increase of the amount of grants listed in these, where those expenditures are within the legal mandate of a government organization, and authority to re-use any sums allotted and repaid to this appropriation from other appropriations	750,000,000	
10	Government-Wide Initiatives—Subject to the approval of the Treasury Board, to supplement other appropriations in support of the implementation of strategic management initiatives in the public service of Canada	6,215,000	
10a	Government-Wide Initiatives—Subject to the approval of the Treasury Board, to supplement other appropriations in support of the implementation of strategic management initiatives in the public service of Canada	2,867,893	
15b	Compensation adjustments—Subject to the approval of the Treasury Board, to supplement other appropriations that may need to be partially or fully funded as a result of adjustments made to terms and conditions of service or employment of the federal public administration, including members of the Royal Canadian Mounted Police and the Canadian Forces, Governor in Council appointees and Crown corporations as defined in section 83 of the <i>Financial Administration Act</i>	137,119,071	
20	Public service insurance—Payments, in respect of insurance, pension or benefit programs or other arrangements, or in respect of the administration of such programs, or arrangements, including premiums, contributions, benefits, fees and other expenditures, made in respect of the public service or any part thereof and for such other persons, as Treasury Board determines, and authority to expend any revenues or other amounts received in respect of such programs or arrangements to offset any such expenditures in respect of such programs or arrangements and to provide for the return to certain employees of their share of the premium reduction under subsection 96(3) of the <i>Employment Insurance Act</i>	2,223,793,511	
25	Operating budget carry forward—Subject to the approval of the Treasury Board, to supplement other appropriations for the operating budget carry forward from the previous fiscal year	1,200,000,000	
30	Paylist requirements—Subject to the approval of the Treasury Board, to supplement other appropriations for requirements related to parental and maternity allowances, entitlements on cessation of service or employment and adjustments made to terms and conditions of service or employment of the federal public administration including members of the Royal Canadian Mounted Police and the Canadian Forces, where these have not been provided from Vote 15, Compensation adjustments	500,000,000	
30a	Paylist requirements—Subject to the approval of the Treasury Board, to supplement other appropriations for requirements related to parental and maternity allowances, entitlements on cessation of service or employment and adjustments made to terms and conditions of service or employment of the federal public administration including members of the Royal Canadian Mounted Police and the Canadian Forces, where these have not been provided from Vote 15, Compensation adjustments	100,000,000	

APPENDIX 1

Authorities Granted in Current Year Appropriation Acts—Concluded

Section	Vote	Department or agency	As shown in	
			Main Estimates	Supplementary Estimates
			\$	\$
		Canada School of Public Service		
	35	Program expenditures	56,214,046	
		Office of the Commissioner of Lobbying		
	40	Program expenditures	4,203,072	
		Office of the Public Sector Integrity Commissioner		
	45	Program expenditures	6,033,000	
		Total Ministry—Budgetary	4,983,049,674	244,664,916
		Non-budgetary	..	..
26		Veterans Affairs		
	1	Operating expenditures, upkeep of property, including engineering and other investigatory planning expenses that do not add tangible value to real property, taxes, insurance and maintenance of public utilities; to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the <i>Veterans' Land Act</i> (R.S.C. 1970, c. V-4), to correct defects for which neither the veteran nor the contractor can be held financially responsible, and such other work on other properties as may be required to protect the interest of the Director therein and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year	930,168,103	
	1a	Operating expenditures, upkeep of property, including engineering and other investigatory planning expenses that do not add tangible value to real property, taxes, insurance and maintenance of public utilities; to authorize, subject to the approval of the Governor in Council, necessary remedial work on properties constructed under individual firm price contracts and sold under the <i>Veterans' Land Act</i> (R.S.C. 1970, c. V-4), to correct defects for which neither the veteran nor the contractor can be held financially responsible, and such other work on other properties as may be required to protect the interest of the Director therein and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the <i>Salaries Act</i> , as adjusted pursuant to the <i>Parliament of Canada Act</i> and pro rata for any period of less than a year— To authorize the transfer of \$274,100 from Foreign Affairs and International Trade Vote 1, <i>Appropriation Act No. 1, 2010-2011</i> for the purposes of this Vote and to provide a further amount of		3,414,000
	5	The grants listed in the Estimates and contributions, provided that the amount listed for any grant may be increased or decreased subject to the approval of the Treasury Board	2,432,508,000	
	10	Veterans Review and Appeal Board—Operating expenditures	9,943,839	
		Total Ministry—Budgetary	3,372,619,942	3,414,000
		Non-budgetary	..	..

Western Economic Diversification

- 1 Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year
- 1b Operating expenditures and the payment to each member of the Queen's Privy Council for Canada who is a Minister without Portfolio or a Minister of State who does not preside over a Ministry of State of a salary not to exceed the salary paid to Ministers of State who preside over Ministries of State under the *Salaries Act*, as adjusted pursuant to the *Parliament of Canada Act* and pro rata for any period of less than a year—To authorize the transfer of \$20,000 from Industry Vote 1, *Appropriation Act No. 2, 2010-2011* for the purposes of this Vote and to provide a further amount of
- 5 The grants listed in the Estimates and contributions
- 5a The grants listed in the Estimates and contributions
- 5b The grants listed in the Estimates and contributions

Total Ministry—Budgetary		423,083,717	...	39,773,577	...
Non-budgetary					
Total Government—Budgetary		96,251,825,047	7,671,718,521		
Non-budgetary		78,603,002		3	

(L) Non-budgetary authority (loan, investment or advance)

(1) During the year, NAFTA Secretariat—Canadian Section was transferred to the Department of Foreign Affairs and International Trade.

(2) During the year, Old Port of Montreal Corporation Inc. was transferred from Transport to Privy Council.

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾

Appendix 2 provides the full wording of all authorities (budgetary and non-budgetary) granted in the current year by Statutes other than Appropriation Acts, by ministry.

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
2	Agriculture and Agri-Food Department		
	Contributions to employee benefit plans	83,262,843	
	Minister of Agriculture and Agri-Food and Minister for the Canadian Wheat Board — Salary and motor car allowance	78,649	
	Contribution payments for the AgriStability program	500,034,000	
	Contribution payments for the AgriInsurance program	452,000,000	
	Payments in connection with the <i>Agricultural Marketing Programs Act</i>	184,000,000	
	Grant payments for the AgriInvest program	155,820,000	
	Grant payments for the AgriStability program	95,282,000	
	Contribution payments for the Agricultural Disaster Relief program / AgriRecovery	54,200,000	253,700,000
	Grant payments for the Agricultural Disaster Relief program / AgriRecovery	54,200,000	
	Contributions in support of the Assistance to the Pork Industry Initiative	39,070,574	
	Contribution payments for the AgriInvest program	18,959,000	
	Canadian Cattlemen's Association Legacy Fund	5,000,000	
	Loan Guarantees under the <i>Canadian Agricultural Loans Act</i>	4,000,000	
	Grants to agencies established under the <i>Farm Products Agencies Act</i>	200,000	
	Canadian Food Inspection Agency		
	Contribution to employee benefit plans	73,287,247	
	Compensation payments in accordance with requirements established by Regulations under the <i>Health of Animals Act</i> and the <i>Plant Protection Act</i> , and authorized pursuant to the <i>Canadian Food Inspection Agency Act</i>	1,500,000	
	Canadian Grain Commission		
	Contributions to employee benefit plans	589,448	
	Canadian Grain Commission Revolving Fund (<i>Appropriation Act No. 4, 1994-95</i>)	(120,001)	
	Total Ministry—Budgetary	1,721,363,760	253,700,000
	Non-budgetary	...	...
3	Atlantic Canada Opportunities Agency		
	Department		
	Contributions to employee benefit plans	8,467,553	5,062,903
	Community Adjustment Fund		
	Total Ministry—Budgetary	8,467,553	5,062,903
	Non-budgetary	...	...

Canada Revenue Agency

Contributions to employee benefit plans
 Minister of National Revenue, Minister of the Atlantic Canada Opportunities Agency and Minister for the Atlantic Gateway—Salary and motor car allowance 416,699,690

Payments to provinces under the *Softwood Lumber Products Export Charge Act* 78,649

Spending of revenues received through the conduct of its operations pursuant to section 60 of the *Canada Revenue Agency Act* 479,000,000

Children's Special Allowance payments (*Children's Special Allowances Act*) 226,893,957

225,000,000

Total Ministry—Budgetary

1,347,672,296

Non-budgetary

...

...

Canadian Heritage**Department**

Contributions to employee benefit plans
 Minister of Canadian Heritage and Official Languages — Salary and motor car allowance 25,761,886

Minister of State (Sport)—Motor car allowance 78,649

Salaries of the Lieutenant-Governors (*Salaries Act*) 2,000

Payments under the *Lieutenant-Governors Superannuation Act* 1,196,000

Supplementary Retirement Benefits—Former Lieutenant-Governors 637,000

182,000

Canadian Radio-television and Telecommunications Commission

Contributions to employee benefit plans 5,650,684

Library and Archives of Canada

Contributions to employee benefit plans 11,216,135

National Battlefields Commission

Contributions to employee benefit plans 386,844

1,600,000

Expenditures pursuant to paragraph 29.1(1) of the *Financial Administration Act*

Office of the Co-ordinator, Status of Women

Contributions to employee benefit plans 1,170,174

2,000

Minister of State—Motor car allowance

Public Service Commission

Contributions to employee benefit plans 13,195,076

Public Service Labour Relations Board

Contributions to employee benefit plans 1,253,270

Public Service Staffing Tribunal

Contributions to employee benefit plans 546,807

Registry of the Public Servants Disclosure Protection Tribunal

Contributions to employee benefit plans 183,600

63,062,125

Total Ministry—Budgetary**Non-budgetary**

...

...

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
6	Citizenship and Immigration		
	Department		
	Contributions to employee benefit plans	48,214,468	
	Minister of Citizenship, Immigration and Multiculturalism—Salary and motor car allowance	78,649	
	(L) Loans to immigrants and refugees to facilitate the arrival of newcomers pursuant to section 88 of the <i>Immigration and Refugee Protection Act</i>	1	
	Immigration and Refugee Board of Canada		
	Contributions to employee benefit plans	13,136,038	
	Total Ministry—Budgetary	61,429,155	...
7	Economic Development Agency of Canada for the Regions of Quebec		
	Contributions to employee benefit plans	5,634,359	
	Minister of State—Motor car allowance	2,000	
	Community Adjustment Fund		6,086,716
	Total Ministry—Budgetary	5,636,359	6,086,716
8	Environment	...	...
	Department		
	Contributions to employee benefit plans	89,119,632	
	Minister of the Environment—Salary and motor car allowance	78,649	
	Canadian Environmental Assessment Agency		
	Contributions to employee benefit plans	2,654,634	
	National Round Table on the Environment and the Economy		
	Contributions to employee benefit plans	417,491	
	Parks Canada Agency		
	Contributions to employee benefit plans	46,229,293	
	Expenditures equivalent to revenues resulting from the conduct of operations pursuant to section 20 of the <i>Parks Canada Agency Act</i>	111,000,000	
	Total Ministry—Budgetary	249,499,699	...
	Non-budgetary	...	...

Department			
Contributions to employee benefit plans	12,836,097		
Minister of Finance—Salary and motor car allowance	78,649		
Interest and Other Costs (<i>Financial Administration Act</i>)	33,693,000,000		(5,261,000,000)
Canada Health Transfer (Part V.1— <i>Federal-Provincial Fiscal Arrangements Act</i>)	25,426,286,000		15,712,000
Fiscal Equalization (Part I— <i>Federal-Provincial Fiscal Arrangements Act</i>)	14,372,000,000		509,503,000
Canada Social Transfer (Part V.1— <i>Federal-Provincial Fiscal Arrangements Act</i>)	11,178,703,000		
Transitional assistance to provinces entering into the harmonized value-added tax framework (Part III.1— <i>Federal-Provincial Fiscal Arrangements Act</i>)			
Territorial Financing (Part I.1— <i>Federal-Provincial Fiscal Arrangements Act</i>)	3,000,000,000		769,000,000
Payments to International Development Association (<i>Bretton Woods and Related Agreements Act</i>)	2,663,567,000		
Wait Times Reduction Transfer (Part V.1— <i>Federal-Provincial Fiscal Arrangements Act</i>)	384,280,000		
Payment to Ontario Related to the Canada Health Transfer (<i>Budget Implementation Act, 2009</i>)	250,000,000		
Incentive for Provinces to Eliminate Taxes on Capital (Part IV— <i>Federal-Provincial Fiscal Arrangements Act</i>)	213,800,000		(18,500,000)
Establishment of a Canadian Securities Regulation Regime and Canadian Regulatory Authority (<i>Budget Implementation Act, 2009</i>)	170,000,000		58,100,000
Purchase of Domestic Commodity (<i>Royal Canadian Mint Act</i>)	150,000,000		
Debt payments on behalf of poor countries to International Organizations pursuant to section 18(1) of the <i>Economic Recovery Act</i>	140,000,000		
Subsidy Resources to the International Monetary Fund's Poverty Reduction and Growth Trust (Section 8— <i>Bretton Woods and Related Agreements Act</i>)	51,200,000		25,000,000
Statutory Subsidies (<i>Constitution Acts, 1867-1982</i> , and Other Statutory Authorities)	32,000,000		40,000,000
Canadian Securities Regulation Regime Transition Office (<i>Canadian Securities Regulation Regime Transition Office Act</i>)	11,000,000		
Youth Allowances Recovery (<i>Federal-Provincial Fiscal Revision Act, 1964</i>)	(655,786,000)		5,976,000
Alternative Payments for Standing Programs (Part VI— <i>Federal-Provincial Fiscal Arrangements Act</i>)	(2,976,719,000)		26,868,000
Small and Medium Enterprise (SME) Finance Challenge (<i>Bretton Woods and Related Agreements Act</i> , Section 8)			20,000,000
Fast Start Climate Change Financing (<i>Bretton Woods and Related Agreements Act</i> , Section 8)			5,830,000
Agriculture Advance Market Commitment (<i>Bretton Woods and Related Agreements Act</i> , Section 8)			1,000,000
(L) Payment to the International Finance Corporation in support of the Fast Start Climate Change Financing Initiative (<i>Bretton Woods and Related Agreements Act</i> , Section 8)			285,720,000
Auditor General			
Contributions to employee benefit plans	9,960,917		
Canadian International Trade Tribunal			
Contributions to employee benefit plans	1,466,634		
Financial Transactions and Reports Analysis Centre of Canada			
Contributions to employee benefit plans	4,393,772		
Office of the Superintendent of Financial Institutions			
Spending of revenues pursuant to subsection 17(2) of the <i>Office of the Superintendent of Financial Institutions Act</i>	1		
Total Ministry—Budgetary	88,132,067,070		(3,802,511,000)
Non-budgetary	...		285,720,000
10 Fisheries and Oceans			
Contributions to employee benefit plans	127,751,737		
Minister of Fisheries and Oceans—Salary and motor car allowance	78,649		
Total Ministry—Budgetary	127,830,386		...
Non-budgetary	...		...
11 Foreign Affairs and International Trade			

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
11	Foreign Affairs and International Trade Department		
	Contributions to employee benefit plans	86,624,049	
	Minister of Foreign Affairs—Salary and motor car allowance	78,649	
	Minister of International Trade—Salary and motor car allowance	78,649	
	Minister of State—Motor car allowance	2,000	
	Payments to Export Development Canada to discharge obligations incurred pursuant to Section 23 of the <i>Export Development Act</i> (Canada Account) for the purpose of facilitating and developing trade between Canada and other countries	500,000	
	Payments under the <i>Diplomatic Service (Special) Superannuation Act</i>	250,000	
	Payments to Export Development Canada to discharge obligations incurred pursuant to Section 23 of the <i>Export Development Act</i> (L) Payments to Export Development Canada to discharge obligations incurred pursuant to Section 23 of the <i>Export Development Act</i> (Canada Account) for the purpose of facilitating and developing trade between Canada and other countries	(552,000,000)	(413,500,000)
	Canadian International Development Agency		
	Contributions to employee benefit plans	26,031,290	
	Minister for International Cooperation—Salary and motor car allowance	78,649	
	Encashment of notes issued to the development assistance funds of the international financial institutions in accordance with the <i>International Development (Financial Institutions) Assistance Act</i>	230,691,000	18,450,000
	(L) Payments (encashment of notes) to International Financial Institutions—Capital Subscriptions		36,846,610
	Pursuant to Section 144 of the <i>Budget and Economic Statement Implementation Act</i> , 2007 a payment to the World Bank for the Advance Market Commitment for Pneumococcal Vaccines in respect of the period commencing on April 1, 2010 and ending on March 31, 2011, in an amount not to exceed \$20,468,404		20,468,404
	International Joint Commission (Canadian Section)		
	Contributions to employee benefit plans	569,222	
	NAFTA Secretariat—Canadian Section ⁽²⁾	192,749	
	Contributions to employee benefit plans		
	Total Ministry—Budgetary	345,096,257	38,918,404
	Non-budgetary	(552,000,000)	(376,653,390)
12	Governor General		
	Contributions to employee benefit plans	2,069,240	
	Salary of the Governor General (<i>Governor General's Act</i>)	129,780	
	Annuities payable under the <i>Governor General's Act</i>	413,000	
	Total Ministry—Budgetary	2,612,020	..
	Non-budgetary	..	..
13	Health Department		
	Contributions to employee benefit plans	122,825,392	
	Minister of Health—Salary and motor car allowance	78,649	

Assisted Human Reproduction Agency of Canada		
Contributions to employee benefit plans	594,174	
Canadian Institutes of Health Research		
Contributions to employee benefit plans	4,900,322	
Hazardous Materials Information Review Commission		
Contributions to employee benefit plans	723,742	
Patented Medicine Prices Review Board		
Contributions to employee benefit plans	1,018,349	
Public Health Agency of Canada		
Contributions to employee benefit plans	31,805,944	
Total Ministry—Budgetary	161,946,572	...
Non-budgetary	...	...
Human Resources and Skills Development		
Department		
Contributions to employee benefit plans	241,339,063	
Minister of Human Resources and Skills Development—Salary and motor car allowance	78,649	
Minister of Labour—Salary and motor car allowance	78,649	
Minister of State (Seniors)—Motor car allowance	2,000	
Old Age Security Payments (<i>Old Age Security Act</i>)	28,048,000,000	
Guaranteed Income Supplement Payments (<i>Old Age Security Act</i>)	8,257,000,000	
Universal Child Care Benefit (<i>Universal Child Care Benefit Payments Act</i>)	2,594,000,000	
Canada Education Savings grant payments to Registered Education Savings Plan (RESP) trustees on behalf of RESP beneficiaries to encourage Canadians to save for post-secondary education for their children	587,000,000	
Allowance Payments (<i>Old Age Security Act</i>)	560,000,000	
Canada study grants to qualifying full and part-time students pursuant to the <i>Canada Student Financial Assistance Act</i>	557,213,024	
Payments related to the direct financing arrangement under the <i>Canada Student Financial Assistance Act</i>	444,143,015	
Canada Learning Bond payments to Registered Education Savings Plan (RESP) trustees on behalf of RESP beneficiaries to support access to post-secondary education for children from low-income families	64,000,000	
Wage Earner Protection Program payments to eligible applicants owed wages and vacation pay, severance pay and termination pay from employers who are either bankrupt or in receivership as well as payments to trustees and receivers who will provide the necessary information to determine eligibility (<i>Wage Earner Protection Act</i>)	56,200,000	
Payments of compensation respecting government employees (<i>Government Employees Compensation Act</i>) and merchant seamen (<i>Merchant Seamen Compensation Act</i>)	51,000,000	
The provision of funds for interest and other payments to lending institutions and liabilities under the <i>Canada Student Financial Assistance Act</i>	15,460,033	
Canada Disability Savings Grant payments to Registered Disability Savings Plan (RDSP) issuers on behalf of RDSP beneficiaries to encourage long-term financial security of eligible individuals with disabilities	10,200,000	
Canada Disability Savings Bond payments to Registered Disability Savings Plan (RDSP) issuers on behalf of RDSP beneficiaries to encourage long-term financial security of eligible individuals with disabilities	5,700,000	
The provision of funds for liabilities including liabilities in the form of guaranteed loans under the <i>Canada Student Loans Act</i>	4,178,320	
Civil Service Insurance actuarial liability adjustments	145,000	
Supplementary Retirement Benefits—Annuities agents' pensions (<i>Supplementary Retirement Benefits Act</i>)	35,000	
The provision of funds for interest payments to lending institutions under the <i>Canada Student Loans Act</i>	8,391	
The provision of funds for enhanced Employment Insurance benefits in accordance with the <i>Budget Implementation Act (2009)</i>		2,900,000,000
(L) Loans disbursed under the <i>Canada Student Financial Assistance Act</i>		765,110,776
Canada Industrial Relations Board		
Contributions to employee benefit plans	1,527,229	

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	Canada Mortgage and Housing Corporation		
	Renovation and Retrofit of Social Housing	75,000,000	
	First Nations Housing	62,500,000	
	(L) Advances under the <i>National Housing Act</i>	(2,504,996,000)	
	Canadian Artists and Producers Professional Relations Tribunal		
	Contributions to employee benefit plans	176,770	
	Canadian Centre for Occupational Health and Safety		
	Contributions to employee benefit plans	1,055,967	
	Total Ministry—Budgetary	41,636,041,110	2,900,000,000
	Non-budgetary	(1,739,885,224)	...
15	Indian Affairs and Northern Development		
	Department		
	Contributions to employee benefit plans	66,055,729	
	Minister of Indian Affairs and Northern Development, Federal Interlocutor for Métis and Non-Status Indians and Minister of the Canadian Northern Economic Development Agency—Salary and motor car allowance	78,649	
	Grants to Aboriginal organizations designated to receive claim settlement payments pursuant to Comprehensive Land Claim Settlement Acts	67,970,146	
	Grant to the Nunatsiavut Government for the implementation of the Labrador Inuit Land Claims Agreement pursuant to the <i>Labrador Inuit Land Claims Agreement Act</i>	17,987,000	
	Liabilities in respect of loan guarantees made to Indians for Housing and Economic Development	2,000,000	
	Payments to comprehensive claim beneficiaries in compensation for resource royalties	1,472,000	
	Indian Annuities Treaty payments (<i>Indian Act</i>)	1,400,000	
	Grassy Narrows and Islington Bands Mercury Disability Board (<i>Grassy Narrows and Islington Indian Bands Mercury Pollution Claims Settlement Act</i>)	15,000	6,466,646
	Grants to Aboriginal organizations designated to receive claim settlement payments pursuant to Comprehensive Land Claim Settlement Acts		
	Canadian Northern Economic Development Agency		
	Contributions to employee benefit plans	1,180,455	1,611,254
	Community Adjustment Fund		
	Canadian Polar Commission		
	Contributions to employee benefit plans	76,830	
	Indian Residential Schools Truth and Reconciliation Commission		
	Contributions to employee benefit plans	510,000	
	Registry of the Specific Claims Tribunal		
	Contributions to employee benefit plans	195,332	
	Total Ministry—Budgetary	158,941,141	8,077,900
	Non-budgetary	...	...

Industry		
Department		
Contributions to employee benefit plans	53,997,679	
Minister of Industry—Salary and motor car allowance	78,649	
Minister of State (Small Business and Tourism)—Motor car allowance	2,000	
Minister of State (Science and Technology) (Federal Economic Development Agency for Southern Ontario)—Motor car allowance	2,000	
Contributions under the Knowledge Infrastructure Program	500,000,000	
Liabilities under the <i>Canada Small Business Financing Act</i>	90,200,000	
Grant to Genome Canada	43,000,000	18,400,000
Grant to CANARIE Inc. to operate and develop the next generation of Canada's Advanced Research Network (CAnet 5)	31,000,000	(6,000,000)
Canadian Intellectual Property Office Revolving Fund (<i>Revolving Funds Act</i>)	13,659,172	
Grant to the Perimeter Institute for Theoretical Physics	10,000,000	
Liabilities under the <i>Small Business Loans Act</i>	125,000	5,000,000
Community Adjustment Fund		
Canadian Space Agency		
Contributions to employee benefit plans	10,792,628	
Copyright Board		
Contributions to employee benefit plans	292,844	
Federal Economic Development Agency for Southern Ontario		
Contributions to employee benefit plans	3,431,296	42,500,000
Community Adjustment Fund		
National Research Council of Canada		
Contributions to employee benefit plans	45,581,698	
Spending of revenues pursuant to paragraph 5(1)(e) of the <i>National Research Council Act</i>	80,920,000	(3,573,500)
Natural Sciences and Engineering Research Council		
Contributions to employee benefit plans	4,424,920	
Registry of the Competition Tribunal		
Contributions to employee benefit plans	158,950	
Social Sciences and Humanities Research Council		
Contributions to employee benefit plans	2,500,111	
Statistics Canada		
Contributions to employee benefit plans	71,731,988	
Total Ministry—Budgetary	961,898,935	56,326,500
Non-budgetary	...	...

Justice		
Department		
Contributions to employee benefit plans	66,624,078	
Minister of Justice and Attorney General of Canada—Salary and motor car allowance	78,649	
Canadian Human Rights Commission		
Contributions to employee benefit plans	2,365,078	
Canadian Human Rights Tribunal		
Contributions to employee benefit plans	394,031	

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	Commissioner for Federal Judicial Affairs		
	Contributions to employee benefit plans	874,098	
	Judges' salaries, allowances and annuities, annuities to spouses and lump sum payments to spouses of judges who die while in office (<i>Judges Act</i>)	428,924,000	
	Courts Administration Service		
	Contributions to employee benefit plans	6,375,551	
	Office of the Director of Public Prosecutions		
	Contributions to employee benefit plans	16,017,429	
	Contributions to employee benefit plans	3,603,429	
	Supreme Court of Canada		
	Contributions to employee benefit plans	2,281,275	
	Judges' salaries, allowances and annuities, annuities to spouses and children of judges and lump sum payments to spouses of judges who die while in office (<i>Judges Act</i>)	5,488,000	
	Total Ministry—Budgetary	533,025,618	...
	Non-budgetary		...
18	National Defence		
	Department		
	Contributions to employee benefit plans	362,592,783	
	Contributions to employee benefit plans—Members of the Military	1,001,715,141	
	Minister of National Defence—Salary and motor car allowance	78,649	
	Payments under the <i>Supplementary Retirement Benefits Act</i>	5,459,452	
	Payments under Parts I-IV of the <i>Defence Services Pension Continuation Act</i>	1,159,415	
	Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan (<i>Appropriation Act No. 4, 1968</i>)	64,272	
	Canadian Forces Grievance Board		
	Contributions to employee benefit plans	587,755	
	Military Police Complaints Commission		
	Contributions to employee benefit plans	296,879	
	Office of the Communications Security Establishment Commissioner		
	Contributions to employee benefit plans	129,506	
	Total Ministry—Budgetary	1,372,083,852	...
	Non-budgetary		...

Natural Resources**Department**

Contributions to employee benefit plans
 Minister of Natural Resources—Salary and motor car allowance
 Payments to the Newfoundland Offshore Petroleum Resource Revenue Fund (*Canada-Newfoundland Atlantic Accord Implementation Act*)
 Payments to the Nova Scotia Offshore Revenue Account (*Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act*)
 Grant to the Canada Foundation for Sustainable Development Technology
 Contribution to the Canada/Newfoundland Offshore Petroleum Board (*Canada-Newfoundland Atlantic Accord Implementation Act*)
 Contribution to the Canada/Nova Scotia Offshore Petroleum Board (*Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act*)

57,568,179
 78,649
 1,371,238,000
 295,300,000
 20,000,000
 6,500,000
 3,400,000

Canadian Nuclear Safety Commission

Contributions to employee benefit plans
 Expenditures pursuant to paragraph 29.1(1) of the *Financial Administration Act*

4,535,819
 86,255,885

200,000

National Energy Board

Contributions to employee benefit plans

6,344,274

Northern Pipeline Agency

Contributions to employee benefit plans

118,150

Total Ministry—Budgetary

1,851,338,956

200,000

Non-budgetary

...

...

Parliament**The Senate**

Contributions to employee benefit plans
 Officers and Members of the Senate—Salaries, allowances and other payments to the Speaker of the Senate, Members and other officers of the Senate under the *Parliament of Canada Act*; contributions to the Members of Parliament Retiring Allowances Account and Members of Parliament Retirement Compensation Arrangements Account

6,725,550

House of Commons

Contributions to employee benefit plans
 Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the *Parliament of Canada Act* and contributions to the Members of Parliament Retiring Allowances Account and the Members of Parliament Retirement Compensation Arrangements Account

26,655,200

35,997,440

113,322,588

Library of Parliament

Contributions to employee benefit plans

4,959,920

Office of the Conflict of Interest and Ethics Commissioner

Contributions to employee benefit plans

767,210

Senate Ethics Officer

Contributions to employee benefit plans

103,700

Total Ministry—Budgetary

188,531,608

...

Non-budgetary

...

...

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾—Continued

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
21	Privy Council		
	Department		
	Contributions to employee benefit plans	14,518,870	
	Prime Minister—Salary and motor car allowance	162,097	
	Minister of Intergovernmental Affairs, President of the Queen's Privy Council for Canada and Minister for La Francophonie—Salary and motor car allowance	78,649	
	Leader of the Government in the Senate—Salary and motor car allowance	78,649	
	Leader of the Government in the House of Commons—Salary and motor car allowance	78,649	
	Minister of State(Democratic Reform)—Motor car allowance	2,000	
	Minister of State and Chief Government Whip—Motor car allowance	2,000	
	Canadian Intergovernmental Conference Secretariat		
	Contributions to employee benefit plans	442,820	
	Canadian Transportation Accident Investigation and Safety Board		
	Contributions to employee benefit plans	3,431,768	
	Chief Electoral Officer		
	Contributions to employee benefit plans	5,026,553	
	Expenses of elections (<i>Canada Elections Act, Northwest Territories Act, Constitution Act, 1982 and the Electoral Boundaries Readjustment Act</i>)	86,950,411	
	Salary of the Chief Electoral Officer	275,800	
	Office of the Commissioner of Official Languages		
	Contributions to employee benefit plans	2,185,376	
	Public Appointments Commission Secretariat		
	Contributions to employee benefit plans	118,490	
	Security Intelligence Review Committee		
	Contributions to employee benefit plans	288,180	
	Total Ministry—Budgetary	113,640,312	...
	Non-budgetary	...	...
22	Public Safety and Emergency Preparedness		
	Department		
	Contributions to employee benefit plans	13,703,682	
	Minister of Public Safety—Salary and motor car allowance	78,649	
	Canada Border Services Agency		
	Contributions to employee benefit plans	163,702,468	
	Canadian Security Intelligence Service		
	Contributions to employee benefit plans	43,633,223	

23	Correctional Service of Canada	212,841,622	
	Contributions to employee benefit plans		
	National Parole Board		
	Contributions to employee benefit plans	5,537,277	
	Office of the Correctional Investigator		
	Contributions to employee benefit plans	420,177	
	Royal Canadian Mounted Police		
	Contributions to employee benefit plans	80,206,045	
	Pensions and other employee benefits—Members of the Force	341,931,033	
	Pensions under the <i>Royal Canadian Mounted Police Pension Continuation Act</i>	19,000,000	
	Royal Canadian Mounted Police External Review Committee		
	Contributions to employee benefit plans	216,884	
	Royal Canadian Mounted Police Public Complaints Commission		
	Contributions to employee benefit plans	557,740	
	Total Ministry—Budgetary	881,828,800	...
	Non-budgetary	...	...
	Public Works and Government Services		
	Contributions to employee benefit plans	87,196,363	
	Minister of Public Works and Government Services—Salary and motor car allowance	78,649	
	Real Property Services Revolving Fund	10,000,000	
	Translation Bureau Revolving Fund	3,870,000	
	Consulting and Audit Canada Revolving Fund	(221,825)	
	Telecommunications and Informatics Common Services Revolving Fund	(742,540)	
	Real Property Disposition Revolving Fund	(9,024,000)	
	Total Ministry—Budgetary	91,156,647	...
	Non-budgetary	...	...
24	Transport		
	Department		
	Contributions to employee benefit plans	69,557,658	
	Minister of Transport, Infrastructure and Communities—Salary and motor car allowance	78,649	
	Minister of State—Motor car allowance	2,000	
	Payments in respect of St. Lawrence Seaway agreements under the <i>Canada Marine Act</i>	62,800,000	4,000,000
	Northumberland Strait Crossing Subsidy Payment under the <i>Northumberland Strait Crossing Act</i>	57,771,301	
	Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal and for rehabilitation work on the roadway portion of the Bridge (Vote 107, <i>Appropriation Act No. 5, 1963</i>)	3,300,000	
	Canadian Transportation Agency		
	Contributions to employee benefit plans	3,387,393	

APPENDIX 2

Authorities Granted by Statutes other than Appropriation Acts ⁽¹⁾—Concluded

Section	Department or agency	As shown in	
		Main Estimates	Supplementary Estimates
		\$	\$
	Office of Infrastructure of Canada		
	Contributions to employee benefit plans	5,156,445	587,166,814
	Infrastructure Stimulus Fund	874,498,759	75,617,000
	Provincial-Territorial Infrastructure Base Funding Program	240,000,000	(16,493,772)
	Green Infrastructure Fund	186,334,000	84,709,548
	Building Canada Fund Communities Component Top Up	135,245,089	
	Transportation Appeal Tribunal of Canada		
	Contributions to employee benefit plans	123,879	
	Total Ministry—Budgetary	1,638,255,173	734,999,590
	Non-budgetary	...	...
25	Treasury Board		
	Secretariat		
	Contributions to employee benefit plans	29,591,684	
	President of the Treasury Board and Minister for the Asia-Pacific Gateway—Salary and motor car allowance	78,649	
	Payments under the <i>Public Service Pension Adjustment Act</i>	20,000	
	Canada School of Public Service		
	Contributions to employee benefit plans	6,477,030	
	Spending of revenues pursuant to subsection 18(2) of the <i>Canada School of Public Service Act</i>	50,000,000	
	Office of the Commissioner of Lobbying		
	Contributions to employee benefit plans	422,122	
	Office of the Public Sector Integrity Commissioner		
	Contributions to employee benefit plans	505,240	
	Total Ministry—Budgetary	87,094,725	...
	Non-budgetary	...	...
26	Veterans Affairs		
	Contributions to employee benefit plans	41,209,711	
	Minister of Veterans Affairs and Minister of State (Agriculture)—Salary and motor car allowance	78,649	
	Veterans Insurance Actuarial Liability Adjustment (<i>Veterans Insurance Act</i>)	175,000	
	Repayments under section 15 of the <i>War Service Grants Act</i> of compensating adjustments made in accordance with the terms of the <i>Veterans' Land Act</i>	10,000	
	Returned Soldiers Insurance Actuarial Liability Adjustment (<i>The Returned Soldiers' Insurance Act</i>)	10,000	
	Re-Establishment Credits under section 8 of the <i>War Service Grants Act</i>	2,000	
	Total Ministry—Budgetary	41,485,360	...
	Non-budgetary	...	...

Western Economic Diversification

Contributions to employee benefit plans
 Minister of State—Motor car allowance
 Community Adjustment Fund
 Contributions to the Rick Hansen Foundation

5,872,702
 2,000

13,500,000
 4,500,000

Total Ministry—Budgetary

Non-budgetary

5,874,702
 ...

18,000,000
 ...

Total Government—Budgetary

Non-budgetary

141,787,880,191
 (2,291,885,223)

218,861,013
 (90,933,390)

(L) Non-budgetary authority (loan, investment or advance).

(1) Details of statutory authorities not shown in the Estimates are not included in this appendix.

(2) During the year, NAFTA Secretariat—Canadian Section was transferred to the Department of Foreign Affairs and International Trade.

APPENDIX 3

Authorities Available from Previous Years

Appendix 3 provides the full wording of most authorities (budgetary and non-budgetary) available from previous years, by ministry. The budgetary authorities related to the spending of proceeds from the disposal of surplus Crown assets are excluded from this appendix. Details of such authorities are shown in Appendix 5.

Section	Vote	Department or agency	Amount \$
2			
		Agriculture and Agri-Food	
		Department	
	(S)	<i>Farm Products Agencies Act</i> , section 28 Grants to enable the agency to meet initial operating and establishment expenses for each agency. The total authorized limit in accordance with subsection 28(2) of the Act is \$1,000,000 less the total authority used up to the end of the 1993-94 fiscal year of \$400,000	600,000
	(S)	Canadian Pari-Mutuel Agency Revolving Fund— <i>Revolving Funds Act</i> , section 2 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$2,000,000 at any time	4,242,156
		Canadian Dairy Commission	
	(S)	(L) <i>Canadian Dairy Commission Act</i> , section 16 At the request of the Commission, the Minister of Finance may, out of the Consolidated Revenue Fund, make loans to the Commission on such terms and conditions as are approved by the Governor in Council for the purpose of exercising any of the powers of the Commission as described in paragraphs 9(1)(a) and (b) to deal in any dairy product, make payments for price stabilization, investigate production, processing or marketing matters, assist in the promotion and improvement of dairy products, and other acts necessary or incidental to the Commission's power and functions. The total amount of loans outstanding at any time, as last amended by <i>Vote 50a, Appropriation Act No. 4, 1975</i> , shall not exceed \$300,000,000 (Net)	210,965,451
		Canadian Grain Commission	
	(S)	Canadian Grain Commission Revolving Fund— <i>Appropriation Act No. 4, 1994-95</i> To spend for the purposes of the Fund any revenues received in respect of those purposes and the aggregate of expenditures made for the purpose of the Fund shall not at any time exceed by more than \$2,000,000 the revenues received in respect of the purpose of the Fund; decrease of authority as per <i>Vote 36b, Appropriation Act No. 2, 2001-2002</i>	40,114,584
		Farm Credit Canada	
	(S)	(L) <i>Farm Credit Canada Act</i> Subsection 11(1). At the request of the Corporation, the Minister of Finance may, with the approval of the Governor in Council, pay to the Corporation, out of the Consolidated Revenue Fund, amounts not exceeding in the aggregate \$1,250,000,000 and the money paid constitutes part of the capital of the Corporation (Net) Subsection 12(3). The Corporation may, with the approval of the Minister of Finance, borrow money by any means, and, at the request of the Corporation, the Minister of Finance may, out of the Consolidated Revenue Fund, lend money to the Corporation on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal amounts borrowed by the Corporation pursuant to subsection (1) and the principal of loans made to the Corporation under subsection (2) shall not at any time exceed twelve times the capital of the Corporation (Net)	6,667,000
		Total Ministry—Budgetary	10,155,877,000
		Non-budgetary	44,956,740
			10,373,509,451
4			
	1	Canada Revenue Agency Operating expenditures; the balance of money appropriated by Parliament for the use of the Agency that remains unexpended at the end of the fiscal year, after the adjustments referred to in section 37 of the <i>Financial Administration Act</i> are made, lapses at the end of the following fiscal year pursuant to section 60(1) of the <i>Canada Revenue Agency Act</i>	150,325,582
		Total Ministry—Budgetary	150,325,582
		Non-budgetary	...

5	Canadian Heritage National Film Board (S)	To make payments out of the Consolidated Revenue Fund for working capital, the interim financing of operation costs, the acquisition of capital assets and can record the increase in the net book value of capital assets against the authority, which provides that the aggregate of admissible working capital and net book value of capital assets is not to exceed \$15,000,000 at any time; decrease of authority as per Vote 86b, <i>Appropriation Act No. 2, 2001-2002</i>	5,827,859 5,827,859 ...
6	Citizenship and Immigration Department (L) <i>Immigration Act</i> , section 119 (S)	The Minister of Finance may, from time to time, advance to the Minister out of the Consolidated Revenue Fund such sums as the Minister may require to enable him to make loans to immigrants and such other classes of persons as may be prescribed for the purpose of paying the costs of admission, transportation and reasonable living expenses. The total amount outstanding at any time, as last amended by TB814449 and section 88 of the <i>Immigration and Refugee Protection Act</i> , shall not exceed \$110,000,000 (Net)	72,011,522 72,011,522 ...
8	Environment Parks Canada Agency 25	Program expenditures; the unexpended balance of money referred to in subsection (1) appropriated by any Act of Parliament for the purpose of making operational expenditures of the Agency lapses at the end of the fiscal year following the year in which the money was originally appropriated or at the end of any longer period that may be specified in the Act pursuant to <i>Parks Canada Agency Act</i> , section 19	49,677,260 49,677,260 ...
9	Finance Department (S)	<i>Financial Institutions Depositors Compensation Act</i> , section 16 Provision of compensation to depositors of Canadian Commercial Bank, CCB Mortgage Investment Corporation and Northland Bank in respect of uninsured deposits. There is hereby appropriated for the purposes of this Act \$875,000,000 to be paid out of the Consolidated Revenue Fund from time to time as required	68,571,831
(S)	Canada Deposit Insurance Corporation (L) <i>Canada Deposit Insurance Corporation Act</i> , subsection 10.1	The Governor in Council may from time to time authorize the Minister of Finance to advance, out of any unappropriated moneys in the Consolidated Revenue Fund, amounts to the Corporation by way of loan on such terms and conditions as the Governor in Council may determine, but the aggregate of such loans outstanding at any time shall not exceed \$6,000,000,000 (Net)	15,000,000,000
(S)	Office of the Superintendent of Financial Institutions The Minister may make expenditures out of the Consolidated Revenue Fund to defray the expenses arising out of the operations of the Office. The total authorized limit shall not at any time exceed by more than \$40,000,000 the total of the assessments and revenues received and authorized to be spent subject to Treasury Board approval		81,929,813
	Total Ministry—Budgetary Non-budgetary		150,501,644 15,000,000,000

Authorities Available from Previous Years—Continued

Section	Vote	Department or agency	Amount
10		Fisheries and Oceans	
	L30b	Freshwater Fish Marketing Corporation This Corporation was incorporated under the <i>Freshwater Fish Marketing Act</i> , 1968-69, to regulate interprovincial and export trade in freshwater fish and to establish the Freshwater Fish Marketing Corporation. For the purpose of enabling the Corporation to carry on its operations under the <i>Act</i> , section 16 provides that the Governor in Council may authorize the Minister of Finance on such terms and conditions as may be agreed upon: (a) to guarantee repayment of loans, and interest thereon, made by any bank to the Corporation; and, (b) to make loans to the Corporation Vote L30b, <i>Appropriation Act No. 1</i> , 1974 and amended in 2006. The aggregate outstanding at any time of the amounts borrowed by the Corporation pursuant to paragraph (b) and the amounts lent by the Minister of Finance under the authority of section 16 of the <i>Freshwater Fish Marketing Act</i> shall not exceed \$50,000,000 (Net)	\$ 50,000,000
		Total Ministry—Budgetary Non-budgetary	... 50,000,000
11		Foreign Affairs and International Trade	
	(S)	Department Passport Canada Revolving Fund— <i>Revolving Funds Act</i> , section 4 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$4,000,000 at any one time	47,936,931
	L11	<i>Appropriation Act No. 1</i> , 1971 The amount that may be outstanding at any time against the Working Capital Advance Account for loans and advances to personnel posted abroad shall not exceed \$38,20,000 as established by Vote L12c, <i>Appropriation Act No. 1</i> , 1971, and amended by Vote L11, <i>Appropriation Act No. 3</i> , 1989-90 (Net)	17,656,090
	L12	<i>Appropriation Act No. 2</i> , 1954 The amount that may be outstanding at any time against the Working Capital Advance Account for advances to posts abroad shall not exceed \$50,000,000 as established by loans, investments and advances Vote 630, <i>Appropriation Act No. 2</i> , 1954, and amended by Vote L12, <i>Appropriation Act No. 3</i> , 1989-90 (Net)	23,949,280
	(S)	(L) <i>Export Development Act</i> , section 11 Payments representing the subscription by the Secretary of State for External Affairs as approved by the Minister of Finance for capital stock in the Corporation under the authority of section 11. The authorized capital of the Corporation is \$3,000,000,000 (Gross) Authority in accordance with terms and conditions prescribed by sections 12, 13 and 14; Section 14 provides that the aggregate amount of borrowings of the Corporation pursuant to sections 12 and 13 and outstanding shall not exceed an amount equal to fifteen times the aggregate of: (a) the paid-in capital of the Corporation from time to time, and, (b) the retained earnings of the Corporation, if any, determined in accordance with the most recent statements of accounts of the Corporation for a financial year that have been audited by the Auditor General of Canada (Net)	1,666,800,000
	(S)	(L) <i>Export Development Act</i> , section 23 Authority in accordance with terms and conditions prescribed by section 23, accounts administered for Canada, the liability for loans and commitments as limited by section 24 shall not at any time exceed \$20,000,000,000 (Net) (In accordance with sections 10, 23 and 24 of the <i>Export Development Act</i> , the authorized limit of \$20 billion is for loans in support of export development. At the time this authority was granted, these loans were accounted for on a non-budgetary basis. Subsequently, the Government changed its accounting policies which resulted in concessional loans being accounted for on a budgetary basis. Therefore, this authority is available for both budgetary and non-budgetary transactions. However, since the authority is for loans it is shown as non-budgetary for reporting purposes.)	75,822,429,817
			13,164,865,092

(S)	Canadian Commercial Corporation				
	(L) <i>Canadian Commercial Corporation Act</i> , section 11				
	The Minister of Finance shall, on the request of the Minister, from time to time, deposit to the credit of the Corporation in the Bank of Canada or in a chartered bank designated by the Minister an amount or amounts not exceeding in the aggregate ten million dollars to be paid out of unappropriated moneys in the Consolidated Revenue Fund (Net)				10,000,000
	Canadian International Development Agency				
	<i>Appropriation Act No. 5, 2009-10</i> Pursuant to section 24.1 of the <i>Financial Administration Act</i> , to forgive an amount up to \$449,533,044 owed by the Government of the Islamic Republic of Pakistan, in relation to loan agreements, subject to the conditions described in the Memorandum of Understanding signed on April 20, 2006 between the Government of Canada and the Government of the Islamic Republic of Pakistan				433,385,345
(S)	(L) <i>International Development (Financial Institutions) Assistance Act</i> —African Development Bank Authorization to subscribe for 73,473 callable shares of the capital stock of the African Development Bank in accordance with previous years' Appropriation Acts (Gross)				1,165,052,965
	(L) <i>International Development (Financial Institutions) Assistance Act</i> —Caribbean Development Bank Authorization to subscribe for 8,124 callable shares of the capital stock of the Caribbean Development Bank in accordance with previous years' Appropriation Acts (Gross)				49,776,085
	(L) <i>International Development (Financial Institutions) Assistance Act</i> —Asian Development Bank Authorization to subscribe for 172,125 callable shares of the capital stock of the Asian Development Bank in accordance with previous years' Appropriation Acts (Gross)				2,154,411,478
(S)	(L) <i>International Development (Financial Institutions) Assistance Act</i> —Inter-American Development Bank Authorization to subscribe for 320,490 callable shares of the capital stock of the Inter-American Development Bank in accordance with previous years' Appropriation Acts (Gross)				7,990,494,777
	Total Ministry—Budgetary				481,322,276
	Non-Budgetary				102,065,435,584
<hr/>					
(S)	Human Resources and Skills Development Department				
	<i>Canada Education Saving Act</i> , subsection 12(4)				
	The Minister may, with the approval of the Minister of Finance, enter into agreements with the government of any province to administer provincial programs consistent with the purpose of this Act. Subject to conditions imposed by the Treasury Board, any amounts received by the Minister for services may be used by the Minister to administer programs referred to in subsection (1)				50,768
	Total Ministry—Budgetary				50,768
	Non-Budgetary				...
<hr/>					
(S)	Indian Affairs and Northern Development Department				
	<i>Appropriation Act No. 4, 1987-88, Vote 5c</i> Payment from the Consolidated Revenue Fund of guaranteed loans issued out of the Indian economic development account. The total authorized limit is \$60,000,000 less the total authority used up to the end of 2008-2009 fiscal year of \$28,264,108				31,735,892
	<i>Appropriation Act No. 1, 1970</i> Loans in the current and subsequent fiscal years for the purposes of economic development of Indians, to Indians, groups of Indians or Indian bands, or to individuals, partnerships or corporations the activities of which contribute or may contribute to such development; to authorize the guaranteeing of loans to such borrowers made for the same purpose, through the Indian economic development account as established by <i>Vote L53b, Appropriation Act No. 1, 1970</i> . The amount that may be outstanding at any time as last amended by <i>Vote 7b, Appropriation Act No. 4, 1996-97</i> , shall not exceed \$48,550,835 (Net)				48,517,156
	<i>Appropriation Act No. 3, 1975</i> Loans to the Government of the Yukon Territory in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council for making of second mortgage loans to residents of the Territory for the purchase or construction of houses in the Territory under the <i>National Housing Act</i> . The undisbursed balance of loans authorized is \$320,000 (Gross)				305,503
	Total Ministry—Budgetary				...

APPENDIX 3

Authorities Available from Previous Years—Continued

Section	Vote	Department or agency	Amount
			\$
L55		<i>Appropriation Act No. 3, 1953</i> To authorize and provide for a continuing special account to be known as the Inuit loan fund from which loans or investments may be made to or in respect of individual or groups of Inuit to promote the commercial activities thereof as established by Vote 346, <i>Appropriation Act No. 3, 1953</i> . The amount that may be outstanding at any time as last amended by Vote 37b, <i>Appropriation Act No. 4, 1995-96</i> not to exceed \$6,633,697 (Net)	6,550,860
L81a		<i>Appropriation Act No. 4, 1969</i> To authorize in the current and subsequent fiscal years, in accordance with terms and conditions approved by the Governor in Council, loans for the establishment or expansion of small businesses in the Yukon Territory, and to authorize a special account to be known as the Yukon Territory small business loans account: (a) to which shall be charged all loans and interest payable thereon made under this authority; and, (b) to which shall be credited repayments of principal amounts of loans and interest thereon. The total amount that may be outstanding under this authority at any time not to exceed \$5,000,000 (Net)	5,000,000
		Total Ministry—Budgetary	31,735,892
		Non-budgetary	60,373,519
16		Industry	
		Department	
(S)		Canadian Intellectual Property Office Revolving Fund— <i>Appropriation Act No. 3, 1993-94</i> , Vote 2b To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, decrease in authority from \$15,000,000 to \$5,000,000 as per Vote 2b, <i>Appropriation Act No. 2, 2001-2002</i>	153,755,837
L97b		<i>Appropriation Act No. 1, 1970</i> Authority to make advances to regional offices and to employees on posting abroad and to include the charging to the account of advances to employees during service abroad. The balance in the account is not to exceed \$1,950,000 at any time (Net)	1,950,000
		National Research Council of Canada	
(S)		<i>National Research Council Act</i> , paragraph 5(1)(c) Unspent amount carried forward from previous year as per the <i>National Research Council Act</i>	45,798,180
		Total Ministry—Budgetary	199,554,017
		Non-budgetary	1,950,000
18		National Defence	
		Department	
L11c		<i>Appropriation Act No. 1, 1976</i> , established by Vote L20b To authorize, in accordance with terms and conditions approved by the Treasury Board, the operation of a National Defence working capital advance account in the current and subsequent fiscal years for the purpose of financing public funds imprest and public funds advance accounts, standing advances, authorized loans and advances to employees posted abroad, and authorized recoverable advances to establish military messes and canteens; the amount outstanding at any one time as amended by Vote L16c, <i>Appropriation Act No. 4, 1984</i> , Vote L11c of 1991, and Vote L11b, <i>Appropriation Act No. 4, 2002</i> shall not exceed \$120,000,000 (Net)	75,079,867
		Total Ministry—Budgetary	...
		Non-budgetary	75,079,867

Natural Resources			
Department			
(S)	Geomatics Canada Revolving Fund— <i>Appropriation Act No. 3, 1993-94</i> To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$5,000,000 at any time; decrease of authority as per Vote 3b, <i>Appropriation Act No. 2, 2001-2002</i>		7,272,670
(S)	<i>Canada-Newfoundland Atlantic Accord Implementation Act</i> , subsection 233(1) Canada Newfoundland Development Fund—To make payments out of the Consolidated Revenue Fund, the amounts not exceeding, in the aggregate, the sum of \$225,000,000		20,259
Total Ministry—Budgetary			7,292,929
Non-budgetary			...
Public Safety and Emergency Preparedness			
Canada Border Services Agency			
10	Operating expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend in the current fiscal year revenues received during the fiscal year related to the border operations of the Canada Border Services Agency: fees for the provision of a service or the use of a facility or for a product, right or privilege; and payments received under contracts entered into by the Agency		91,678,404
15	Capital expenditures		66,274,988
Correctional Service			
(S)	CORCAN Revolving Fund— <i>Appropriation Act No. 4, 1991-92</i> , Vote 11c To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$5,000,000 at any time; decrease in authority as per Vote 16b, <i>Appropriation Act No. 2, 2001-2002</i>		10,050,435
L14b	<i>Appropriation Act No. 1, 1969</i> To extend the purposes of the Parolees' loan account established by Solicitor General Vote L103b, <i>Appropriation Act No. 1, 1969</i> : (a) to authorize loans to individuals under mandatory supervision; and, (b) to increase from \$10,000 to \$50,000 the amount that may be outstanding at any time against the said account, as amended by Vote L14b, <i>Appropriation Act No. 3, 1982-83</i> (Net)		46,999
Total Ministry—Budgetary			168,003,827
Non-budgetary			46,999
Public Works and Government Services			
(S)	Real Property Disposition Revolving Fund— <i>Appropriation Act No. 4, 1995-96</i> , Vote 2b To make payments out of the Consolidated Revenue Fund for the disposal of real property, the total of which is not to exceed \$5,000,000 at any time		5,844,810
(S)	Optional Services Revolving Fund— <i>Revolving Funds Act</i> , section 8 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, the total of which is not to exceed \$35,000,000 at any time, as last amended by Vote 6b, <i>Appropriation Act No. 2, 2001-2002</i>		39,193,301
(S)	Consulting and Audit Canada Revolving Fund— <i>Revolving Funds Act</i> , section 8 To make payments out of the Consolidated Revenue Fund for working capital, capital acquisitions and temporary financing of accumulated operating deficits, decrease in authority from \$25,100,163 to \$20,000,000 as per Vote 8b <i>Appropriation Act No. 2, 2001-2002</i>		20,908,455
(S)	Translation Bureau Revolving Fund— <i>Appropriation Act No. 4, 1994-95</i> To make expenditures out of the Consolidated Revenue Fund, for the purpose of providing translation and related services, and the authority for the Minister to spend for the purposes of the Fund any revenues received for those purposes; and the aggregate of expenditures made for the purpose of the Fund shall not at any time exceed by more than \$10,000,000 the revenues received in respect of the purposes of the Fund; decrease in authority as per Vote 12b, <i>Appropriation Act No. 2, 2001-2002</i> ; to delete an amount of \$13,606,000 representing operating losses incurred during a three year transition period towards self-sufficiency, as last amended by Vote 22b, <i>Appropriation Act No. 4, 1995-96</i>		27,345,697
(S)	Real Property Services Revolving Fund— <i>Revolving Funds Act</i> , section 5 To make payments out of the Consolidated Revenue Fund for working capital, the total of which is not to exceed \$150,000,000 at any time		321,761,695

APPENDIX 3

Authorities Available from Previous Years—Concluded

Section	Vote	Department or agency	Amount \$
	(S)	Telecommunications and Informatics Common Services Revolving Fund— <i>Revolving Funds Act</i> , section 3 To make payments out of the Consolidated Revenue Fund for working capital, capital equipment and temporary financing of operating requirements, decrease in authority from \$45,000,000 to \$20,000,000 as last amended by Vote 9b, <i>Appropriation Act No. 2, 2001-2002</i>	63,106,964
	(S)	Defence Production Revolving Fund— <i>Defence Production Act</i> , section 15 To make payments out of the Consolidated Revenue Fund for the purpose of financing the stockpiling of defence supplies or strategic materials and permitting initial payments for defence supplies in advance of delivery of goods, the total of which shall not exceed \$100,000,000 less loans and advances of the defence production loan account at any time	100,000,000
	L15b	<i>Appropriation Act No. 3, 1990-91</i> To extend the purposes of Finance Vote L29g, <i>Appropriation Act No. 2, 1967</i> : (a) to replace the words "standing travel advances, advances for petty cash expenditures and imprest bank accounts, and such other accountable advances" immediately following "departments and agencies" with the following words: "imprest funds, accountable advances and recoverable advances", and, (b) to increase from \$17,000,000 to \$22,000,000 the amount that may be outstanding at any one time for the purposes of this Vote (Net)	5,445,311
	(S)	(L) <i>Seized Property Management Act</i> , 1993, section 12, subsections 1, 2, 3 and 4. Limit \$50,000,000 (Net)	46,686,009
		Total Ministry—Budgetary	578,160,922
		Non-budgetary	52,131,320
24		Transport	
		Canada Post Corporation	
	(S)	(L) <i>Canada Post Corporation Act</i> , sections 28, 29 and 30 The Minister of Finance, on the application of the Corporation approved by the Minister, may, with the approval of the Governor in Council, lend money to the Corporation from the Consolidated Revenue Fund on such terms and conditions as are approved by the Governor in Council. The aggregate amount outstanding of the principal of loans made to the Corporation shall not exceed \$500,000,000 (Net)	500,000,000
		Royal Canadian Mint	
	(S)	(L) <i>Royal Canadian Mint Act</i> , subsection 20(1) The Mint may, for the attainment of its objects, borrow money from the Consolidated Revenue Fund or any other source, but the aggregate of the amounts loaned to the Mint and outstanding at any time shall not exceed \$75,000,000 or such greater amount as may be specified in an Appropriation Act (Net)	75,000,000
		Total Ministry—Budgetary	...
		Non-budgetary	\$75,000,000
25		Treasury Board	
		Canada School of Public Service	
	(S)	<i>Canada School of Public Service Act</i> , subsection 18(2) Pursuant to subsection 18(2) of the <i>Canada School of Public Service Act</i> and subject to any conditions imposed by the Treasury Board, the revenue from fees received by the School in a fiscal year through the conduct of its operations may be spent by the School for its purposes in that, or the next fiscal year	11,467,405
		Total Ministry—Budgetary	11,467,405
		Non-budgetary	...

(S)

(L) *Veterans' Land Act*

There may be advanced out of the Consolidated Revenue Fund such amounts as are required for the purposes of Parts I, II and III, for the Veterans' Land Act Fund. The amount that may be charged at any one time, as last amended by *Note L55, Appropriation Act No. 3, 1970*, shall not exceed \$605,000,000 (Net)

604,988,342

Total Ministry—Budgetary
Non-budgetary

...
604,988,342

Total Government—Budgetary
Non-budgetary

1,878,877,121
128,930,526,604

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

APPENDIX 4

Non-Lapsing Authorities Granted/Repealed in the Current Year

Appendix 4 provides the full wording of most non-lapsing authorities (budgetary and non-budgetary) granted/repealed in the current year, by ministry. The budgetary non-lapsing authorities related to the spending of proceeds from the disposal of surplus Crown assets are excluded from this appendix. Details of such authorities are shown in Appendix 5.

Section	Vote	Department or agency	Amount ⁽¹⁾ \$
4		Canada Revenue Agency	
	1	Program expenditures and recoverable expenditures on behalf of the <i>Canada Pension Plan</i> (Act) and the <i>Employment Insurance Act</i> ; the appropriations for the fiscal year ending March 31, 2011, that may be charged to the following fiscal year ending March 31	126,259,844
	5	Capital expenditures; the appropriations for the fiscal year ending March 31, 2011 that may be charged to the following fiscal year ending March 31	51,747,299
		Total Ministry—Budgetary Non-budgetary	178,007,143 ...
8		Environment	
		Parks Canada Agency	
	25	Program expenditures, including capital expenditures, the grants listed in the Estimates and contributions, including expenditures on other than federal property, and payments to provinces and municipalities as contributions towards the cost of undertakings carried out by those bodies; the appropriations for the fiscal year ending March 31, 2011, that may be charged to the following fiscal year ending March 31	44,438,248
		Total Ministry—Budgetary Non-budgetary	44,438,248 ...
16		Industry	
		National Research Council of Canada	
	(S)	Spending of revenues pursuant to the <i>National Research Council Act</i>	77,456,961
		Total Ministry—Budgetary Non-budgetary	77,456,961 ...
19		Natural Resources	
		Department	
	(S)	In support of infrastructure costs directly or indirectly relating to the exploration, development, production or transportation of oil and gas in the offshore area of Newfoundland ⁽²⁾	(2)
		Total Ministry—Budgetary Non-budgetary	......

Canada Border Services Agency

- 10 Operating expenditures, contributions and, pursuant to paragraph 29.1(2)(a) of the *Financial Administration Act*, authority to expend in the current fiscal year revenues received during the fiscal year related to the border operations of the Canada Border Services Agency: fees for the provision of a service or the use of a facility or for a product, right or privilege; and payments received under contracts entered into by the Agency; the appropriations for the fiscal year ending March 31, 2011, that may be charged to the following fiscal year ending March 31
- 15 Capital expenditures; the appropriations for the fiscal year ending March 31, 2011, that may be charged to the following fiscal year ending March 31

57,080,992
121,466,064

Total Ministry—Budgetary
Non-budgetary

178,547,056
...

23

Public Works and Government Services

- (S) Real Property Disposition Revolving Fund
- (S) Transfer in excess of accumulated surplus
Translation Bureau Revolving Fund
Increase in authority of as a result of a transfer from Treasury Board Vote 30

(5,915,957)
256,263

Total Ministry—Budgetary
Non-budgetary

(5,659,694)
...

25

Treasury Board

Canada School of Public Service

- (S) Spending of revenues pursuant to subsection 18(2) of the *Canada School of Public Service Act*

71,505,218
71,505,218

Total Ministry—Budgetary
Non-budgetary

...

Total Government—Budgetary
Non-budgetary

544,294,932
...

(S) Statutory authority.

(1) Does not include most of the exchange valuation adjustments.

(2) The unused spending authority lapsed at the end of the year.

APPENDIX 5

Authorities for the Spending of Proceeds from the Disposal of Surplus Crown Assets

Appendix 5 provides details, by ministry, of the source and disposition of authorities related to the spending of proceeds from the disposal of surplus Crown assets. Pursuant to sections 13(2) and 14 of the *Surplus Crown Assets Act*, departments as defined in section 2 of the *Financial Administration Act* (excluding the House of Commons, the Senate, the Library of Parliament, the Office of the Conflict of Interest and Ethics Commissioner, the Senate Ethics Officer and the International Joint Commission) are authorized to establish a spending authority equal to the proceeds received from the disposal of surplus Crown assets. The proceeds received in any fiscal year that have not been spent in that fiscal year are carried forward to the next fiscal year for use in that fiscal year only. The amount carried forward is however subject to a maximum limit.

Section	Department or agency	Source of authorities			Disposition of authorities			Available for use in subsequent year
		Available from previous year	Proceeds received in the current year	Total available for use	Used in the current year	Lapsed or (overexpended)	\$	
		\$	\$	\$	\$	\$	\$	\$
2	Agriculture and Agri-Food							
	Department	607,203	4,262,896	4,870,099	3,948,399	...	...	921,700
	Canadian Food Inspection Agency	515,167	342,428	857,595	712,821	...	...	144,774
	Canadian Grain Commission	...	46,560	46,560	46,560	...	...	...
	Total Ministry	1,122,370	4,651,884	5,774,254	4,707,780	...	...	1,066,474
3	Atlantic Canada Opportunities Agency							
	Department	6,727	18,117	24,844	22,505	...	...	2,339
	Total Ministry	6,727	18,117	24,844	22,505	...	...	2,339
4	Canada Revenue Agency							
	...	...	195,666	195,666	195,666	...	...	...
5	Canadian Heritage							
	Department	6,348	2,464,458	2,470,806	6,371	...	...	2,464,435
	Canadian Radio-television and Telecommunications Commission	...	375	375	375	...	...	...
	Library and Archives of Canada	195,268	93,673	288,941	200,342	...	...	88,599
	Office of the Co-ordinator, Status of Women	...	218	218	...	...	...	218
	Public Service Commission	...	870	870	870	...	...	...
	Public Service Labour Relations Board	64	...	64	64	...	...	...
	Total Ministry	201,680	2,559,594	2,761,274	208,022	...	...	2,553,252
6	Citizenship and Immigration							
	Department	5,229	11,182	16,411	5,370	...	...	11,041
	Immigration and Refugee Board of Canada	...	1,303	1,303	1,303	...	...	...
	Total Ministry	5,229	12,485	17,714	6,673	...	...	11,041
7	Economic Development Agency of Canada for the Regions of Quebec							
	...	25,561	6,072	31,633	...	25,561	...	6,072

APPENDIX 5

Authorities for the Spending of Proceeds from the Disposal of Surplus Crown Assets—Concluded

Section	Department or agency	Source of authorities		Disposition of authorities			
		Available from previous year	Proceeds received in the current year	Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent year
		\$	\$	\$	\$	\$	\$
17	Natural Sciences and Engineering Research Council	42	574	616	...	42	574
	Registry of the Competition Tribunal	...	493	493	...	...	493
	Social Sciences and Humanities Research Council	22	...	22	...	22	...
	Statistics Canada	...	12,655	12,655	12,655	...	...
	Total Ministry	413,754	693,931	1,107,685	553,999	478	553,208
18	Justice						
	Department	8,462	16,639	25,101	8,754	...	16,347
	Canadian Human Rights Commission	...	38	38	38	...	...
	Commissioner for Federal Judicial Affairs	...	452	452	...	...	452
	Courts Administration Service	4,944	4,074	9,018	4,944	...	4,074
	Offices of the Information and Privacy Commissioners of Canada	172	321	493	...	172	321
19	Supreme Court of Canada	26	7,065	7,091	...	26	7,065
	Total Ministry	13,604	28,589	42,193	13,736	198	28,259
20	National Defence						
	Department	10,165,423	11,741,359	21,906,782	11,000,773	...	10,906,009
	Canadian Forces Grievance Board	327	429	756	756	...	...
	Military Police Complaints Commission	...	66	66	...	...	66
	Total Ministry	10,165,750	11,741,854	21,907,604	11,001,529	...	10,906,075
21	Natural Resources						
	Department	407,909	394,119	802,028	497,956	...	304,072
	Canadian Nuclear Safety Commission	...	11,498	11,498	...	...	11,498
	National Energy Board	220	...	220	...	220	...
	Total Ministry	408,129	405,617	813,746	497,956	220	315,570
22	Privy Council						
	Department	6,817	63,303	70,120	6,817	...	63,303
	Canadian Intergovernmental Conference Secretariat	...	143	143	...	...	143
	Canadian Transportation Accident Investigation and Safety Board	481	45,944	46,425	9,646	...	36,779
	Chief Electoral Officer	1	7,375	7,376	7,376	...	1
	Office of the Commissioner of Official Languages	...	192	192	...	...	192
23	Total Ministry	7,299	116,957	124,256	23,838	...	100,418

22 Public Safety and Emergency Preparedness

Canada Border Services Agency	168,228	224,780	393,008	251,599	...	141,409
Canadian Security Intelligence Service	291,780	360,044	651,824	438,199	...	213,625
Corrections Service of Canada	653,193	1,338,797	1,991,990	735,535	...	1,256,455
National Parole Board	3,569	17,838	21,407	5,726	...	15,681
Royal Canadian Mounted Police	4,456,565	9,569,660	14,026,225	8,241,095	...	5,785,130
Total Ministry	5,573,335	11,511,119	17,084,454	9,672,154	...	7,412,300

23 Public Works and Government Services

Transport						
Department	...	...	...	...	...	...
Canadian Transportation Agency	1,136,531	5,980,327	7,116,858	2,433,696	...	4,683,162
Office of Infrastructure of Canada	225	2,220	2,445	1,677	...	768
	...	125	125	...	...	125
Total Ministry	1,136,756	5,982,672	7,119,428	2,435,373	...	4,684,055

25 Treasury Board

Secretariat	671	302	973	...	671	302
Canada School of Public Service	...	11,303	11,303	1,106	...	10,197
Total Ministry	671	11,605	12,276	1,106	671	10,499

26 Veterans Affairs

	8,200	11,225	19,425	19,425
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27 Western Economic Diversification

	...	332	332	332
Total Government	21,959,148	47,343,182	69,302,330	33,292,652	655,683	35,353,995

SECTION 2

2010-2011

PUBLIC ACCOUNTS OF CANADA

Agriculture and Agri-Food

Department

Canadian Dairy Commission

Canadian Food Inspection Agency

Canadian Grain Commission

Farm Credit Canada

CONTENTS

	<i>Page</i>
Strategic outcome and program activity descriptions . . .	2.2
Ministry summary	2.7
Program activity	2.12
Transfer payments	2.14
Details of spendable amounts	2.17
Revenues	2.18

Farm Products Council of Canada

Established through the *Farm Products Agencies Act* (the Act), the Farm Products Council of Canada (FPCC) is a quasi-judicial, regulatory agency which reports to Parliament through the Minister of Agriculture and Agri-Food (the Minister). The Act provides for the creation of national marketing and promotion research agencies. The FPCC supervises these agencies and works with them to ensure that the supply management system for poultry and eggs works in the balanced interest of all stakeholders, from producers to consumers. The FPCC is also an active proponent of portfolio management by providing advice to the Minister and maintaining relationships with provincial governments.

Strategic Outcome

An innovative agriculture, agri-food and agri-based products sector.

Program Activity Descriptions

Science, innovation and adoption

Agriculture and Agri-Food contributes to the competitiveness of the agriculture, agri-food and agri-based products sector by supporting innovation designed to improve profitability in new and existing products, services, processes and markets. Coordinated and informed decision-making is supported with strategic foresight, research, and information sharing contributing to integrated planning engaging industry, government and academia. Collaborative action is promoted to accelerate the flow of science and technology along the innovation continuum in support of industry defined strategies for future success. Farmers, agri-entrepreneurs and agri-based small and medium sized enterprises are supported in their efforts to adopt new

policy direction ensuring efforts are targeted at the highest possible biosecurity risks. Eligible recipients include national or regional non-profit organizations, producers and industry stakeholders.

Trade and market development

Agriculture and Agri-Food (AAF) acts as Canada's agricultural trade advocate, working to break down trade barriers at home and abroad and expand opportunities for the agriculture, agri-food and agri-based products sector. AAF assists the sector in identifying new domestic and global opportunities and ways to enhance productivity, competitiveness and prosperity. AAF also works to distinguish Canadian products under Brand Canada International and the Domestic Branding Strategy to expand and deepen the sector's strengths in the marketplace.

Regulatory efficiency facilitation

Agriculture and Agri-Food is undertaking initiatives to ensure that the regulatory environment promotes sector innovation, investment and competitiveness. The Department recognizes that with the rapid pace of technological advancement and emerging gaps between international and domestic regulatory policies, Canada's regulatory environment will need to increase capacities and accelerate modernization to be responsive. The initiatives will involve working with stakeholders along the value chain to enhance their ability to fulfill regulatory requirements, and collaborating with federal partners and industry to find ways of streamlining the regulatory burden through targeted actions on sector priorities, while at the same time maintaining Canada's strong regulatory system with respect to health and safety. Improving the timeliness and transparency of science-based regulatory decision-making will also contribute to improved public and stakeholder confidence.

Department

Strategic Outcome

A competitive agriculture, agri-food and agri-based products sector that proactively manages risk.

Program Activity Descriptions

Business risk management

Agriculture and Agri-Food has a comprehensive business risk management program to better equip producers with the tools and capacity to manage business risks. This program provides coverage for small income declines, margin-based support for larger income losses, a disaster relief framework for rapid assistance to producers and production insurance to protect farmers against production losses due to uncontrollable natural hazards. In addition, assistance to producers through the provision of financial guarantees facilitates the marketing of producers' crops when market conditions and prices may be more favourable.

Food safety and biosecurity risk management systems

Agriculture and Agri-Food supports producers and organizations in the development and implementation of food safety, biosecurity and traceability risk management systems to prevent and control risks to the animal and plant resource base thus strengthening the sector against widespread diseases and losses in domestic and foreign markets. The risk management systems are national, government-recognized on-farm and/or post-farm Hazard Analysis of Critical Control Points (HACCP) or HACCP-based food safety systems, National Biosecurity Systems and a National Agriculture and Food Traceability System. These systems also support emergency management to limit the spread of animal and plant diseases, thereby reducing economic, environmental and social impacts of a crisis. A National Animal and Plant Biosecurity Strategy provides overall

technologies and commercialize new products and services. Pathfinding and transformational research, help to define future opportunities and prepare the sector for emerging opportunities and challenges.

Agri-business development

This program activity builds awareness of the benefits and encourages the use of sound business management practices, while also enabling businesses in the sector to be profitable and invest where needed to manage the natural resource base sustainably and to market and produce safe food and other products. The Agri-business development program funds provincial and territorial activities related to business management practices and skills that: strengthen the capacity of businesses in the sector to assess the financial implications of business improvements, including the impact of environmental plans, food safety systems and innovation projects on their business profitability; manage transformation, respond to change and adopt innovation in business operations; help the agri-business owner understand their financial situation, implement effective action and business management plans/practices and provide for enhanced participation by young or new entrants, First Nations clients, and clients in specific sub-sectors in transition.

Rural and co-operatives development

The Rural and co-operatives development program leads an integrated, government-wide approach, called the Canadian Rural Partnership, through which the government aims to coordinate its economic, social, environmental and cultural policies towards the goal of economic and social development and renewal of rural Canada. It develops partnerships with federal departments, provincial and rural stakeholders in areas such as knowledge building, policy development and the implementation of the government's rural development

strategies. It also offers tools to enable rural communities to use their innovative capacity to capture the value of local amenities, and to achieve greater local or regional economic competitiveness. The program also promotes economic growth and social development of Canadian society through the development of co-operatives. It facilitates the development of co-operatives as an effective self-help tool helping Canadians and communities address their needs and capture economic opportunities. It provides advice across government on policies and programs affecting co-operatives and builds partnerships within the federal government and with the sector, the provinces and other key stakeholders in the implementation of initiatives, such as capacity and knowledge building, to support the development of co-operatives.

Canadian Pari-Mutuel Agency

Section 204 of the *Criminal Code of Canada* designates the Minister of Agriculture and Agri-Food as the individual responsible for the policy and regulatory functions pertaining to pari-mutuel wagering on horse races. The Canadian Pari-Mutuel Agency (CPMA) is a special operating agency within AAF that regulates and supervises pari-mutuel betting on horse racing at racetracks across Canada, with the objective of ensuring that pari-mutuel betting is conducted in a way that is fair to the betting public. Costs associated with the activities of the CPMA are recovered through a levy on every dollar bet on horse races in Canada. The levy is currently set at eight-tenths of a cent of every dollar bet. CPMA's strategic plans are focused on regulating and supervising pari-mutuel wagering on horse races in the most modern, effective and transparent manner.

Strategic Outcome

An environmentally sustainable agriculture, agri-food and agri-based products sector.

Program Activity Descriptions

On-farm action

Agriculture and Agri-Food supports farmers through direct on-farm programming that identifies environmental risks and opportunities and promotes the continuous growth of the stewardship ethic within the agriculture and agri-food industry. AAF supports farmers through agri-environmental risk assessment and planning; providing expertise, information and incentives to increase the adoption of sustainable agriculture practices at the farm and landscape levels; investigating and developing new approaches that encourage and support the adoption of sustainable agriculture practices; and increasing the recognition of the value of sustainable agriculture practices. This program supports environmental stewardship and helps reduce the sector's overall impact on the environment. It contributes to a cleaner environment and healthier living conditions for Canadian people, and a more profitable agriculture sector.

Environment knowledge, technology, information and measurement

Agriculture and Agri-Food (AAF) is focused on supporting the sector through initiatives that enable them to use a more systematic management approach to making decisions with respect to environmental risks and help identify suitable corrective actions. AAF is conducting basic and applied research to improve scientific understanding of agriculture's interactions with the environment on the key environmental challenges facing Canada and its regions; developing sustainable agricultural practices and validating environmental and economic performance at the farm and landscape levels; and developing, enhancing and using agri-environmental indicators, greenhouse gas accounting systems and economic indicators to assess the sector's

environmental and economic sustainability. This program provides the platform for innovation and discovery of technologies and strategies which are used as the basis for application by the sector in order to improve the agri-environmental performance of the sector.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal Services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial Management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal Services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Canadian Dairy Commission

Strategic Outcome

To enhance the vitality of the Canadian dairy industry for the benefit of all stakeholders.

Program Activity Descriptions

Administer milk supply management system

Set support prices for butter and skim milk powder. Determine and recommend national quota for indus-

trial milk production. Facilitate within the dairy industry. Administer domestic seasonality (supply and demand) program.

Canadian Food Inspection Agency

Strategic Outcome

Public health risks associated with the food supply and transmission of animal diseases to humans are minimized and managed.

Program Activity Descriptions

Food safety and nutrition risks

Food safety, nutrition risk management programming works with federal, provincial and municipal partners and organizations to improve the overall health of Canadians. A primary contribution to this effort is in minimizing and managing risks, and deliberate threats, to food and food production systems. Consumers are also provided with appropriate information on which to base safe and nutritious food choices. We achieve this by developing and delivering programs designed to verify that food safety and nutrition information is accurate. Programs and services are developed and delivered to protect Canadians from preventable food safety hazards, by managing food safety emergencies effectively, and supporting public awareness of, and the contribution to, food safety, in imported and domestic food.

Zoonotic risk

Zoonotics risks programs work with federal and provincial partners and organizations to improve the overall health of Canadians. A primary contribution to this effort is in protecting Canadians from the spread of diseases transmissible, or potentially transmissible, from animal populations to humans. Zoonotic risks are managed and minimized through the development and de-

livery of programs and services focused on the animal health aspect and designed to help prevent and control the spread of zoonotic diseases, support public awareness, conduct inspections, and monitor and test.

Strategic Outcome

A safe and sustainable plant and animal resource base.

Program Activity Descriptions

Animal health risks and production systems

Protection of the animal resource base is integral to the Canadian food supply and critical to the well-being of all Canadians. The animal health risks and production systems programming plays an important role in minimizing and managing risk by protecting Canada's animals (including livestock and aquatics) from regulated disease, including deliberate threats to the resource base. Programs and services are developed and delivered to protect Canadian animal resources, feeds and animal products, as well as to manage animal disease emergencies effectively. Public confidence in animals, production systems, animal products and their by-products is significantly enhanced by Canada's reputation for effectively mitigating the risk of serious diseases.

Plant health risks and production systems

Protection of the plant resource base is integral to the Canadian food supply and critical to the well-being of all Canadians. Plant health risks and production systems programming plays an important role in minimizing and managing risk by protecting Canada's plant resource base (crops and forests) from regulated pests and diseases, including deliberate threats to the resource base, and regulation of agricultural products. Programs and services are developed and delivered to protect Canadian plant resources, fertilizers and plant products. Public confidence in plants, production systems and plant products is significantly enhanced by

Canada's reputation for effectively mitigating the risk of serious pests and diseases.

Biodiversity protection

Protection of Canada's biodiversity is critical to the sustainability of Canada's environment. Biodiversity protection programming plays an important role in minimizing and managing risks to Canada's environment by developing and delivering programs and risk mitigation strategies to protect Canada's biodiversity from the spread of invasive species and other pests due to environmental change, and from novel agricultural products, including products of emerging technologies. Programs are developed and delivered to assess and manage environmental safety for the introduction of agricultural products. Through these programs, public confidence in Canada's ability to assess and manage the risks associated with the introduction of new species and/or new agricultural products is maintained and significantly enhanced.

Strategic Outcome

Contributes to consumer protection and market access based on the application of science and standards.

Program Activity Descriptions

Domestic and international market access

Domestic and international market access programming contributes to securing the conditions for an innovative and prosperous economy. It does so primarily by enabling products to enter markets through the implementation and enforcement of an effective and efficient regulatory system that is accessible, understandable and responsive to domestic and international market requirements. Information provided to consumers by producers is verified as truthful and not misleading and Canadian products are verified as meeting high quality and safety standards.

Integrated regulatory frameworks

Integrated regulatory frameworks programming enables economic prosperity of Canadians through its contribution to the development and effective implementation of national and international regulatory frameworks for food, animals and plants, and their products that are transparent, science-based, rules-based and mutually reinforcing. By contributing to the development of these frameworks, the ability of different jurisdictions to protect against sanitary and phytosanitary risks and to pursue other legitimate objectives in a manner that is consistent with a fair and competitive market economy is reinforced.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal Services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Canadian Grain Commission

Strategic Outcome

Canada's grain is safe, reliable and marketable and Canadian grain producers are protected.

Program Activity Descriptions

Grain quality research program—Appropriations

The *Canada Grain Act* requires the Canadian Grain Commission (CGC) to undertake, sponsor and promote research related to grains. The CGC conducts research in support of the grain quality assurance system (GQAS) to address emerging issues and permit the effective marketing of Canadian grain in the interests of producers and the Canadian grain industry. The CGC's Grain Research Laboratory (GRL) researches methods to measure grain quality, new quality factors, and new grain standards. Grain quality research supports the continual improvement of the GQAS.

Producer protection program—Appropriations

The CGC is mandated to serve producer interests by upholding the *Canada Grain Act* and as such has implemented a number of programs and safeguards to ensure the fair treatment of Canadian grain producers. These include the licensing and security program, allocation of producer cars for producers and producer groups that wish to ship their own grain, and producer measures including a grain grade appeal system. In addition, the CGC collects and updates grain quality data and grain handling information to facilitate producer sales and marketing decisions.

Producer protection program—Revolving Fund

The CGC is mandated to serve producer interests by upholding the *Canada Grain Act* and as such has implemented a number of programs and safeguards to ensure the fair treatment of Canadian grain producers. These include the licensing and security program, allo-

cation of producer cars for producers and producer groups that wish to ship their own grain, and producer liaison measures including a grain grade appeal system. In addition, the CGC collects and updates grain quality data and grain handling information to facilitate producer sales and marketing decisions.

Quantity assurance program—Revolving Fund

The Canadian grain quantity assurance system assures the weight of grain loaded into or discharged from conveyances and in storage in the licensed terminal and transfer elevator system to meet the requirements of the grain industry from producers to customers. Daily provision of grain weighing services as mandated by the *Canada Grain Act* forms a major part of the Quantity assurance system. To maintain relevancy and to address constantly changing industry demands, ongoing technical support is provided in support of the grain quantity assurance system.

Quality assurance program—Revolving Fund

Canada's grain quality assurance system (GQAS) assures consistent and reliable grain quality that meets the needs of international and domestic markets. Daily provision of grain inspection and grading services as mandated by the *Canada Grain Act* as well as strong scientific and technical support programs and services are integral components to the overall delivery of an effective GQAS. Canada's GQAS is continually adapted to the end-use needs of domestic and international buyers of Canadian grain, and to the ongoing structural changes within the grain industry to maintain Canada's reputation as a consistent supplier of quality grain. An effective GQAS is a key factor in permitting Canadian exporters to market successfully in competitive international grain markets and is essential for producers in order to realize maximum value from their grain.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services—Revolving Fund

Internal Services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Internal services—Appropriations

Internal Services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Farm Credit Canada

Strategic Outcome

Farm Credit Canada's mission is to enhance rural Canada by providing specialized and personalized business and financial services and products to farming operations, including family farms, and to those businesses in rural Canada, including small and medium-sized businesses, that are businesses related to farming. The primary focus of the activities of the corporation shall be on farming operations, including family farms.

Ministry Summary

Available from previous years	Source of authorities				Vote	Department	Disposition of authorities			
	As shown in		Adjustments, warrants and transfers	Total available for use			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	742,447,762	...	...	742,447,762	1	Operating expenditures	...	...	...	715,330,073
...	...	...	4,666,164	4,666,164	1b	Transfer of \$8,200 from Foreign Affairs and International Trade Vote 1	...	...	...	...
...	...	...	...	8,200		Transfer from: Vote 1 (Foreign Affairs and International Trade	...	...	...	...
...	...	...	3,836,309	3,836,309		TB Vote 15 ⁽¹⁾
...	...	...	35,222,512	35,222,512		TB Vote 25 ⁽¹⁾
...	...	...	8,629,383	8,629,383		TB Vote 30 ⁽¹⁾
...	...	...	(9,871,000)	(9,871,000)		Transfer to: Vote 1 (Health)	...	...	...	...
...	...	...	(6,141,000)	(6,141,000)		Vote 30	...	66,320,056	...	...
...	742,447,762	4,666,164	31,684,404	778,798,330		Total—Vote 1	712,478,274	...	...	...
...	49,998,000	...	...	49,998,000	5	Capital expenditures	...	...	...	...
...	...	...	1	1	5a	Transfer of \$606,200 from Public Works and Government Services Vote 1	...	...	...	...
...	...	7,255,543	...	7,255,543	5b	Capital expenditures	...	...	...	...
...	...	...	606,200	606,200		Transfer from Vote 1 (Public Works and Government Services)	...	6,000,556	...	56,634,267
...	49,998,000	7,255,544	606,200	57,859,744		Total—Vote 5	51,859,188	...	...	...
...	551,243,868	...	...	551,243,868	10	Grants and contributions	...	...	...	...
...	...	25,859,109	...	25,859,109	10b	Grants and contributions	...	...	...	...
...	...	...	673,000	673,000		Transfer from TB Vote 5 ⁽¹⁾
...	551,243,868	25,859,109	673,000	577,775,977		Total—Vote 10	411,653,229	166,122,748	...	292,691,158
...	...	...	...	...	15	Pursuant to section 29 of the <i>Financial Administration Act</i> , to authorize the Minister of Agriculture and Agri-Food, on behalf of Her Majesty in right of Canada, in accordance with terms and conditions approved by the Minister of Finance, to guarantee payments of amounts not exceeding, at any time, in aggregate, the sum of \$140,000,000 payable in respect of Line of Credit Agreements to be entered into by the Farm Credit Canada for the purpose of the renewed (2003) National Biomass Ethanol Program	...	...	...	...
...	1	...	...	1	20	Canadian Pari-Mutuel Agency—Program expenditures	...	1	...	...
...	345,000	...	...	345,000	(S)	Contributions to employee benefit plans	178,458	166,542	...	515,469
...	83,262,843	...	(1,433,383)	81,829,460	(S)	Minister of Agriculture and Agri-Food and Minister for the Canadian Wheat Board—Salary and motor car allowance	81,829,460	...	...	82,475,926
...	78,649	...	(1,011)	77,638			77,638	...	...	77,638

Department

Operating expenditures

Transfer of \$8,200 from Foreign Affairs and International Trade Vote 1

Transfer from: Vote 1 (Foreign Affairs and International Trade

TB Vote 15 ⁽¹⁾

TB Vote 25 ⁽¹⁾

TB Vote 30 ⁽¹⁾

Transfer to: Vote 1 (Health)

Vote 30

Total—Vote 1

Capital expenditures

Transfer of \$606,200 from Public Works and Government Services Vote 1

Capital expenditures

Transfer from Vote 1 (Public Works and Government Services)

Total—Vote 5

Grants and contributions

Grants and contributions

Transfer from TB Vote 5 ⁽¹⁾

Total—Vote 10

Pursuant to section 29 of the *Financial Administration Act*, to authorize the Minister of Agriculture and Agri-Food, on behalf of Her Majesty in right of Canada, in accordance with terms and conditions approved by the Minister of Finance, to guarantee payments of amounts not exceeding, at any time, in aggregate, the sum of \$140,000,000 payable in respect of Line of Credit Agreements to be entered into by the Farm Credit Canada for the purpose of the renewed (2003) National Biomass Ethanol Program

Canadian Pari-Mutuel Agency—Program expenditures

Contributions to employee benefit plans

Minister of Agriculture and Agri-Food and Minister for the Canadian Wheat Board—Salary and motor car allowance

Source of authorities

Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years			
	\$	Main Estimates	Supplementary Estimates							\$	\$	\$	\$
\$	\$	\$	\$	\$	\$			\$	\$	\$	\$		
...	500,034,000	...	(167,988,931)	332,045,069	(S)	Contribution payments for the AgriStability program	332,045,069	...	...	419,478,123	
...	452,000,000	...	62,918,800	514,918,800	(S)	Contribution payments for the AgriInsurance program	514,918,800	...	...	502,915,244	
...	184,000,000	...	(150,002,293)	33,997,707	(S)	Payments in connection with the <i>Agricultural Marketing Programs Act</i>	33,997,707	...	...	28,545,776	
...	155,820,000	...	11,583,296	167,403,296	(S)	Grant payments for the AgriInvest program	167,403,296	...	...	113,554,405	
...	95,282,000	...	(55,784,389)	39,497,611	(S)	Grant payments for the AgriStability program	39,497,611	...	...	105,225,412	
...	54,200,000	...	(54,200,000)	...	(S)	Grant payments for the Agricultural disaster relief program/AgriRecovery	...	...	...	3,194,488
...	54,200,000	253,700,000	(51,735,969)	256,164,031	(S)	Contribution payments for the Agricultural disaster relief program/AgriRecovery	256,164,031	...	...	(9,125,324)	
...	39,070,574	...	(3,108,623)	35,961,951	(S)	Contributions in support of the Assistance to the Pork industry initiative	35,961,951	...	...	285,811,910	
...	18,959,000	...	10,279,998	29,238,998	(S)	Contribution payments for the AgriInvest program	29,238,998	...	...	26,725,121	
...	5,000,000	...	3,435,258	8,435,258	(S)	Canadian Cattlemen's Association Legacy Fund	8,435,258	...	...	10,000,000	
...	4,000,000	...	(3,767,530)	232,470	(S)	Loan guarantees under the <i>Canadian Agricultural Loans Act</i>	232,470	...	...	2,032,185	
600,000	200,000	...	(200,000)	600,000	(S)	Grants to agencies established under the <i>Farm Products Agencies Act</i>	...	...	...	600,000
4,242,156	...	...	(141,479)	4,242,156	(S)	Canadian Pari-Mutuel Agency Revolving Fund	822,757	...	3,419,399	168,025	
...	...	...	(141,479)	(141,479)	(S)	Grants in support of the Cost of production benefit	(141,479)	...	...	(1,324,896)
...	...	...	(46,122)	(46,122)	(S)	Contributions in support of the Cost of production benefit	(46,122)	...	...	...
...	...	...	(1,520,072)	(1,520,072)	(S)	Grant payments for the Canadian agriculture income stabilization program inventory transition initiative	(1,520,072)	...	...	(80,392)
...	...	...	(31,441)	(31,441)	(S)	Class grant payments for the Transitional industry support program	(31,441)	...	...	(42,326)
...	...	...	(22,178)	(22,178)	(S)	Class grant payments for the Farm income program	(22,178)	...	...	(19,341)
...	...	...	(1,060,707)	(1,060,707)	(S)	Contributions for agricultural risk management—Enhanced Spring credit advance program business risk management	(1,060,707)	...	...	(2,094,826)
...	...	...	273	273	(S)	Collection agency fees	273	...	...	2,132
...	...	...	4,879	4,879	(S)	Refunds of amounts credited to revenues in previous years	4,879	...	...	8,214
607,203	...	...	4,262,896	4,870,099	(S)	Spending of proceeds from the disposal of surplus Crown assets	3,948,399	...	921,700	3,596,253	

(S)	Grants in support of the Grain and oilseed payment program	(129,908)	...	...	(129,908)	...	(263,742)
(S)	Grant payments for the AgriInvest kickstart program	(68,645)	...	...	(68,645)	...	(12,516,727)
(S)	Contribution payments for the AgriInvest kickstart program	(2,750,759)	...	...	(2,750,759)	...	...
(S)	Contributions in support of the Grain and oilseed payment program	(8,119)	...	...	(8,119)	...	(79,161)
(S)	Contributions to a transition to future risk management programming	(12,630)	...	...	(12,630)	...	...
(S)	Class contribution payments for the Transitional industry support program	(2,452)	...	...	(2,452)	...	...
(S)	Class contribution payments for the Farm income program	(11,332)	...	...	(11,332)	...	...
(S)	Contribution payments for the Canadian agriculture income stabilization program inventory transition initiative	(169,672)	...	...	(169,672)	...	...
	Appropriations not required for the current year	...	...	...	...	...	(18,246,409)
	Total Department—Budgetary	2,674,772,230	238,609,903	4,941,099	2,605,188,675		
	Canadian Dairy Commission						
25	Program expenditures	3,981,089	...	...	...	...	...
	Transfer from TB Vote 30 ⁽¹⁾	165,995	...	...	...	...	...
	Total—Vote 25	4,147,084	...	...	4,147,084	...	4,012,897
(S)	(L) Loans pursuant to the <i>Canadian Dairy Commission Act</i> , section 16, as last amended by <i>Vote 50a, Appropriation Act No. 4, 1975</i> .						
	Limit \$300,000,000 (Net)	(53,811,475)	...	...	(53,811,475)	...	(11,093,251)
	Total Agency—Budgetary	4,147,084	...	...	4,147,084	...	4,012,897
	Non-Budgetary	210,965,451	...	...	(53,811,475)	...	(11,093,251)
	Canadian Food Inspection Agency						
30	Operating expenditures and contributions	534,261,472	...	...	...	...	...
30a	Transfer of \$4,991,000 from Agriculture and Agri-Food Vote 1	16,219,770	...	...	...	...	...
30b	Transfer of \$1,150,000 from Agriculture and Agri-Food Vote 1	18,974,223	...	...	...	...	...
	Transfer from: Vote 1	6,141,000	...	...	...	...	...
	TB Vote 15 ⁽¹⁾	2,546,321	...	...	...	...	...
	TB Vote 25 ⁽¹⁾	23,010,635	...	...	...	...	...
	TB Vote 30 ⁽¹⁾	17,199,052	...	...	...	...	...
	Transfer to Vote 1 (Foreign Affairs and International Trade)	(575,900)	...	...	...	...	...
	Total—Vote 30	617,776,573	...	...	...	...	...
35	Capital expenditures	36,377,500	...	...	...	...	...
35a	Transfer of \$1,716,094 from Public Works and Government Services Vote 1, and \$530,000 from National Defence Vote 5	836,143	...	...	...	...	...
35b	Transfer of \$308,000 from National Defence Vote 5	583,200	...	...	...	...	...
	Total	592,714,877	25,061,696	...	591,515,374		

Ministry Summary—Concluded

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	\$							
\$	\$	\$	\$	\$				\$	\$	\$
...	...	...	1,716,094	1,716,094			Transfer from: Vote 1 (Public Works and Government Services)			
...	...	...	838,000	838,000			Vote 5 (National Defence)			
...	...	...	4,620,245	4,620,245			TB Vote 25 ⁽¹⁾			
...	...	36,377,500	1,419,343	7,174,339	44,971,182		Total—Vote 35	41,200,610	3,770,572	34,977,586
...	...	73,287,247	...	10,283,558	83,570,805	(S)	Contributions to employee benefit plans	83,570,805	...	84,193,353
...	...	1,500,000	...	2,089,787	3,589,787	(S)	Compensation payments in accordance with requirements established by regulations under the <i>Health of Animals Act</i> and the <i>Plant Protection Act</i> , and authorized pursuant to the <i>Canadian Food Inspection Agency Act</i>	3,589,787	...	7,273,971
515,167	...	...	342,428	857,595	(S)		Spending of proceeds from the disposal of surplus Crown assets	712,821	...	149,772
...	...	...	601	601	(S)		Refunds of amounts credited to revenues in previous years	601	...	621
...	...	...	1,119	1,119	(S)		Collection agency fees	1,119	...	1,132
515,167	645,426,219	36,613,336	68,212,940	750,767,662			Total Agency—Budgetary	721,790,620	28,832,268	718,111,809
Canadian Grain Commission										
...	4,924,343	...	...	4,924,343	40		Program expenditures			
...	...	26,000,000	...	26,000,000	40a		Program expenditures			
...	...	...	237,800	237,800			Transfer from: TB Vote 25 ⁽¹⁾			
...	...	...	169,108	169,108			TB Vote 30 ⁽¹⁾			
...	4,924,343	26,000,000	406,908	31,331,251	(S)		Total—Vote 40	31,183,896	147,355	39,941,618
...	589,448	...	(2,111)	587,337	(S)		Contributions to employee benefit plans	587,337	...	560,831
40,114,584	(120,001)	...	120,001	40,114,584	(S)		Canadian Grain Commission Revolving Fund	1,507,842	...	(5,946,213)
...	...	...	46,560	46,560	(S)		Spending of proceeds from the disposal of surplus Crown assets	46,560	...	245,626
40,114,584	5,393,790	26,000,000	571,358	72,079,732			Total Agency—Budgetary	33,325,635	147,355	34,801,862

Farm Credit Canada

(S)	<i>Farm Credit Canada Act</i>				
	(L) Subsection 11(1), payments for capital pursuant to the <i>Farm Credit Canada Act</i> . Limit				
6,667,000	...	...	...	...	6,667,000
	(L) Subsection 12(3), loans to the Corporation pursuant to the <i>Farm Credit Canada Act</i> . The aggregate not to exceed 12 times the capital of the Corporation (Net)				
10,155,877,000	...	...	3,749,868,000	13,905,745,000	...
10,162,544,000	...	...	3,749,868,000	13,912,412,000	...
Total Agency—Non-budgetary					
Total Ministry—					
46,079,110	3,644,942,795	354,094,153	(299,798,348)	3,745,317,710	3,362,115,243
10,373,509,451	...	...	3,749,868,000	14,123,377,451	(11,093,251)
				Budgetary	43,692,615
				Non-budgetary	14,177,188,926
				(53,811,475)	...
				3,434,035,569	...

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years as given in Section 1 of this volume.

(S) Statutory authority

(L) Non-budgetary authority (loan, investment or advances).

(1) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 25—Operating budget carry forward.

Treasury Board Vote 30—Paylist requirements.

Program Activity

Program Activity	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department												
Business risk management	77,652,128	49,277,646	...	...	1,405,484,417	1,403,484,418	5,500,000	242,928	...	...	1,477,636,545	1,452,519,136
Science, innovation and adoption	169,981,805	186,515,194	...	...	192,078,516	163,724,710	14,960,000	12,040,815	...	...	368,015,321	360,276,257
Internal services	318,967,756	325,271,546	33,526,744	27,222,956	...	...	...	...	...	...	352,494,500	352,494,502
On-farm action	86,063,009	49,454,199	1,000,000	678,252	85,418,782	56,794,596	20,400,000	17,205,348	...	...	152,081,791	89,721,699
Food safety and biosecurity risk management systems	30,865,842	39,767,277	2,418,000	1,873,646	113,080,903	53,602,300	1,540,000	...	...	...	144,824,745	95,243,223
Trade and market development	79,232,800	56,164,082	...	...	43,747,763	37,227,925	...	...	...	...	122,980,563	93,392,007
Agri-business development	14,507,266	7,750,947	...	7,000	134,359,681	96,537,952	...	...	...	...	148,866,947	104,295,899
Environmental knowledge, technology, information and measurement	95,052,470	87,688,132	...	166	3,342,035	2,143,982	5,500,000	...	...	...	92,894,505	89,832,280
Regulatory efficiency	25,847,072	12,098,349	...	...	...	...	...	...	...	...	25,847,072	12,098,349
Rural and co-operatives development	12,757,852	11,024,914	...	...	12,183,555	10,057,021	...	...	...	...	24,941,407	21,081,935
Farm Products Council of Canada	2,544,180	2,815,727	...	...	600,000	...	13,782,000	11,733,355	...	...	3,144,180	2,815,727
Canadian Pari-Mutuel Agency	18,032,656	12,556,113	345,000	178,458	...	...	...	...	...	...	4,595,656	1,001,216
Sub-total	931,504,836	840,384,126	58,204,744	52,037,646	1,990,295,652	1,823,572,904	61,682,000	41,222,446	...	...	2,918,323,232	2,674,772,230
Revenues netted against expenditures	(61,682,000)	(41,222,446)	...	...	...	...	(61,682,000)	(41,222,446)	...	...	...	...
Total Department—Budgetary	869,822,836	799,161,680	58,204,744	52,037,646	1,990,295,652	1,823,572,904	...	...	...	...	2,918,323,232	2,674,772,230
Canadian Dairy Commission												
Administer milk supply management system	4,147,084	4,147,084	...	...	...	...	...	...	...	...	4,147,084	4,147,084
Budgetary	...	...	...	...	...	...	...	...	...	...	210,965,451	(53,811,475)
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...
Total Agency—Budgetary	4,147,084	4,147,084	...	...	...	...	...	...	...	...	4,147,084	4,147,084
Non-budgetary	...	...	...	...	...	...	...	...	...	...	210,965,451	(53,811,475)
Canadian Food Inspection Agency												
Food safety and nutrition risks	317,412,984	311,257,452	21,840,000	21,837,357	(59,200)	(59,200)	31,591,888	31,591,888	...	...	307,601,896	301,443,721
Internal services	139,699,806	148,927,505	15,603,882	11,847,583	...	...	81,024	81,024	...	...	155,222,664	160,694,064

Animal health risks and production systems	85,793,318	71,228,608	4,232,300	4,232,247	4,295,868	4,295,868	2,620,741	2,620,741	...	...	91,700,745	77,135,982
Zoonotic risk	65,325,897	59,065,362	3,050,000	3,041,342	211,459	211,459	186,913	186,913	...	...	68,400,443	62,131,250
Plant health risks and production systems	73,684,973	71,469,584	180,000	178,568	726,292	726,292	4,094,779	4,094,779	...	...	70,496,486	68,279,665
Domestic and international market access	50,438,265	49,607,313	65,000	63,513	...	...	15,184,928	15,184,928	...	...	35,318,337	34,485,898
Biodiversity protection	13,352,304	11,222,371	...	...	...	...	445,988	445,988	...	...	12,906,316	10,776,383
Integrated regulatory frameworks	9,156,825	6,879,707	...	...	...	...	36,050	36,050	...	...	9,120,775	6,843,657
Sub-total	754,864,372	729,657,902	44,971,182	41,200,610	5,174,419	5,174,419	54,242,311	54,242,311	...	...	750,767,662	721,790,620
Revenues netted against expenditures (54,242,311)	(54,242,311)	(54,242,311)	...	...	...	...	(54,242,311)	(54,242,311)	...	...	...	...
Total Agency—Budgetary	700,622,061	675,415,591	44,971,182	41,200,610	5,174,419	5,174,419	...	...	...	...	750,767,662	721,790,620
Canadian Grain Commission												
Grain quality research program—Appropriations	9,083,279	10,074,914	...	...	...	...	...	...	...	...	9,083,279	10,074,914
Internal services—Appropriations	13,486,356	13,156,085	...	...	...	...	...	...	...	...	13,486,356	13,156,085
Producer protection program—Appropriations	2,474,650	2,604,914	...	...	...	...	...	...	...	...	2,474,650	2,604,914
Revolving Fund	1,154,508	1,083,083	...	...	...	...	503,985	447,405	...	...	650,523	635,678
Quality assurance program—Appropriations	131,188	...	...	...	...	...	...	...	...	...	131,188	...
Revolving Fund	22,826,135	12,557,066	...	...	...	...	12,056,217	13,307,670	...	...	10,769,918	(750,604)
Quality assurance program—Appropriations	6,743,115	5,935,320	...	...	...	...	29,969,915	31,490,108	...	...	6,743,115	5,935,320
Revolving Fund	58,710,618	33,159,436	...	...	...	...	42,530,117	45,245,183	...	...	28,740,703	1,669,328
Sub-total	114,609,849	78,570,818	...	...	...	...	(42,530,117)	(45,245,183)	...	...	72,079,732	33,325,635
Revenues netted against expenditures (42,530,117)	(42,530,117)	(45,245,183)	...	...	...	...	...	...	...	...	...	...
Total Agency—Budgetary	72,079,732	33,325,635	...	...	...	...	...	...	...	...	72,079,732	33,325,635
Farm Credit Canada—Non-Budgetary												
	...	...	...	...	...	...	...	...	...	...	13,912,412,000	...
Total Ministry—Budgetary	1,646,671,713	1,512,049,990	103,175,926	93,238,256	1,995,470,071	1,828,747,323	...	...	...	...	3,745,317,710	3,434,035,569
Non-Budgetary	...	...	...	...	...	...	...	...	...	...	14,123,377,451 (53,811,475)	14,123,377,451 (53,811,475)

Transfer Payments

Available from previous years	Source of authorities			Disposition of authorities		
	As shown in					
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Department Grants	
\$	\$	\$	\$	\$	Used in the current year	Available for use in subsequent years
					\$	\$
...	95,282,000	...	(55,784,389)	39,497,611	39,497,611	...
...	155,820,000	...	11,583,296	167,403,296	167,403,296	...
...	54,200,000	...	(54,200,000)	...	...	...
...	5,000,000	...	3,435,258	8,435,258	8,435,258	...
...	999,000	...	...	999,000	...	...
600,000	200,000	...	(200,000)	600,000	...	600,000
...	...	...	(1,520,072)	(1,520,072)	(1,520,072)	...
...	...	...	(141,479)	(141,479)	(141,479)	...
...	...	...	(68,645)	(68,645)	(68,645)	...
...	...	...	(31,441)	(31,441)	(31,441)	...
...	...	...	(22,178)	(22,178)	(22,178)	...
...	...	...	(129,908)	(129,908)	(129,908)	...
...	75,000	...	...	75,000	75,000	...
...	...	...	673,000	673,000	351,847	...
...	...	23,000,000	...	23,000,000	22,688,397	...
...
600,000	311,576,000	23,000,000	(96,406,558)	238,769,442	236,537,686	600,000
					1,631,756	200,325,104
				Contributions		
...	452,000,000	...	62,918,800	514,918,800	514,918,800	...
...	...	...	(8,119)	(8,119)	(8,119)	...
...	500,034,000	...	(167,988,931)	332,045,069	332,045,069	...

(S) Payments in connection with the *Agricultural*

184,000,000	...	...	...	33,997,707	...	28,545,776
86,070,000	(10,659,852)	...	...	22,709,468	39,638,678	4,075,852
65,294,070	(26,400,000)	...	...	33,112,908	3,781,162	1,465,250
69,993,432	10,008,043	...	...	58,025,711	17,731,450	51,798,659
54,200,000	253,700,000	...	...	256,164,031	...	(9,125,324)
31,095,150	...	...	...	15,100,286	10,289,375	10,251,606
60,570,486	...	...	...	48,546,117	1,402,133	25,195,353
22,742,000	2,003,280	...	...	26,312,416	1,721,037	21,480,522
32,563,289	7,125,504	...	...	17,792,058	9,967,850	12,947,277
37,851,450	...	...	...	8,923,902	28,927,548	3,958,809
15,709,235	...	...	...	15,709,235	...	20,502,266
18,959,000	...	...	...	29,238,998	...	26,725,121
18,978,380	7,071,278	...	...	18,049,026	9,959,218	10,664,673
23,476,281	12,984,856	...	...	39,972,223	15,437,590	22,791,947
9,175,850	...	...	...	11,138,505	137,345	10,984,536
8,600,000	...	...	...	8,600,000	...	8,600,000
7,453,000	...	...	...	5,326,466	2,126,534	4,637,711
4,000,000	...	...	...	232,470	...	2,032,185
864,000	726,000	...	...	958,859	631,141	455,682
...	...	...	...	3,090,894	5,909,106	...
...	...	...	...	...	500,000	...
39,070,574	...	...	...	35,961,951	...	285,811,910
19,641,690	...	...	...	15,310,865	14,330,825	6,995,188
33,361,000	...	...	...	35,128,491	...	31,051,833
...	...	...	...	4,730,555	...	6,613,944
2,000,000	...	...	...	...	2,000,000	396,000
...	...	...	...	(1,060,707)	...	(2,094,826)

Transfer Payments—Concluded

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	\$	\$	\$				
		Adjustments, warrants and transfers	Total available for use				
	\$	\$	\$	\$	\$	\$	\$
...	...	...	(12,630)	(12,630)	...	...	...
...	...	(2,750,759)	(2,750,759)	(2,750,759)	...	...	...
...	...	(2,452)	(2,452)	(2,452)	...	...	...
...	...	(46,122)	(46,122)	(46,122)	...	...	...
...	...	(11,332)	(11,332)	(11,332)	...	...	...
...	...	(169,672)	(169,672)	(169,672)	...	...	...
...	...	...	...	...	...	...	36,979,418
...	1,802,433,442	256,559,109	1,751,526,210	1,587,035,218	164,490,992	...	1,546,055,574
600,000	2,114,009,442	279,559,109	1,990,295,652	1,823,572,904	166,122,748	600,000	1,746,380,678
Canadian Food Inspection Agency							
Contributions							
...	1,500,000	...	2,089,787	3,589,787	...	...	7,273,971
...	136,000	...	1,411,577	1,547,577	...	...	1,075,542
...
...	112,000	...	(111,295)	705	...	...	2,441
...	7,000	...	29,350	36,350	...	...	25,000
...	1,755,000	...	3,419,419	5,174,419	...	...	8,376,954
600,000	2,115,764,442	279,559,109	1,995,470,071	1,828,747,323	166,122,748	600,000	1,754,757,632

(S) Statutory transfer payment.

Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year	Canadian Grain Commission		
				Budgetary (respendable revenues)	available for use in the current year	used in the previous year
	\$	\$	\$		\$	\$
Budgetary (respendable revenues)						
Business risk management	5,500,000	242,928	1,666,632	Producer protection program—Revolving Fund	503,985	524,503
Science, innovation and adoption	14,960,000	12,040,815	10,404,675	Quantity assurance program—Revolving Fund	12,056,217	13,307,670
Food safety and biosecurity risk management systems	1,540,000	...	...	Quality assurance program—Revolving Fund	29,969,915	31,693,768
On-farm action	20,400,000	17,205,348	17,125,882			
Environmental knowledge, technology, information and measurement	5,500,000	...	...	
Canadian Pari-Mutuel Agency	13,782,000	11,733,355	12,346,216			
Total Department—Budgetary	61,682,000	41,222,446	41,543,405	Total Agency—Budgetary	42,530,117	45,245,183
Canadian Dairy Commission				Total Ministry—Budgetary	158,454,428	140,709,940
Non-budgetary (respendable receipts)				Non-budgetary	210,965,451	183,601,148
Loan repayments	210,965,451	(53,811,475)	183,601,148			
Total Agency—Non-budgetary	210,965,451	(53,811,475)	183,601,148			
Canadian Food Inspection Agency						
Budgetary (respendable revenues)						
Food safety and nutrition risks	31,591,888	31,591,888	31,162,398			
Internal services	81,024	81,024	157,210			
Zoonotic risk	186,913	186,913	30,700			
Plant health risks and production systems	4,094,779	4,094,779	3,857,410			
Animal health risks and production systems	2,620,741	2,620,741	2,394,430			
Domestic and international market access	15,184,928	15,184,928	15,330,164			
Integrated regulatory frameworks	36,050	36,050	80,397			
Biodiversity protection	445,988	445,988	447,197			
Total Agency—Budgetary	54,242,311	54,242,311	53,459,906			

Revenues

	Current year		Previous year	
	\$		\$	
Department				
Other revenues—				
Return on investments— ⁽¹⁾				
Loans, investments and advances—				
Farm Credit Canada—Dividends	18,500,000		18,600,000	
Canadian Dairy Commission	494,432		1,100,617	
Hog industry loan loss reserve	1,129,697		...	
Program	20,124,129		19,700,617	
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	5,763,831		5,554,599	
Adjustments to prior year's payables	9,146,232		10,475,037	
	14,910,063		16,029,636	
Canadian Grain Commission				
Other revenues—				
Sales of goods and services—				
Services of a regulatory nature	41,231,714		41,445,507	
Services of a non-regulatory nature	3,802,179		3,654,897	
Other fees and charges—				
Gain on exchange valuation	4		1,920	
Deferred revenues	(13,355)		20,610	
	(13,351)		22,530	
Proceeds from the disposal of surplus Crown assets	45,020,542		45,122,934	
	46,560		245,626	
Total Agency	45,067,102		45,368,560	
Ministry Summary				
Other revenues—				
Return on investments	20,124,129		19,700,617	
Refunds of previous years' expenditures	14,910,063		16,029,636	
Sales of goods and services	149,730,756		148,998,008	
Proceeds from the disposal of surplus Crown assets	4,651,884		4,598,587	
Miscellaneous revenues	7,881,964		6,266,534	
Total Ministry	197,298,796		195,593,382	
(1) Interest unless otherwise indicated.				
Department				
Other revenues—				
Return on investments— ⁽¹⁾				
Loans, investments and advances—				
Farm Credit Canada—Dividends	237,545		67,639	
Canadian Dairy Commission	54,235,677		53,731,407	
Hog industry loan loss reserve	27,653		(337,536)	
Program	54,500,875		53,461,510	
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	342,428		646,094	
Adjustments to prior year's payables	531,637		783,291	
Proceeds from the disposal of surplus Crown assets	55,374,940		54,890,895	
Miscellaneous revenues				
Total Agency	55,374,940		54,890,895	
Canadian Food Inspection Agency				
Other revenues—				
Sales of goods and services—				
Lease and use of public property	237,545		67,639	
Services of a regulatory nature	54,235,677		53,731,407	
Other fees and charges	27,653		(337,536)	
Proceeds from the disposal of surplus Crown assets	54,500,875		53,461,510	
Miscellaneous revenues	342,428		646,094	
Total Agency	55,374,940		54,890,895	

SECTION 3

2010-2011

PUBLIC ACCOUNTS OF CANADA

Atlantic Canada Opportunities Agency

Department

Enterprise Cape Breton Corporation

CONTENTS

	<i>Page</i>
Strategic outcome and program activity descriptions . .	3.2
Ministry summary	3.5
Program activity	3.6
Transfer payments	3.7
Revenues	3.8

Department

Strategic Outcome

A competitive Atlantic Canadian economy.

Program Activity Descriptions

Enterprise development

Notwithstanding recent overall economic progress, some significant challenges remain and great opportunities exist for development. One of the most telling indicators of this is that, in a number of sectors, productivity remains significantly lower than in leading countries and other regions of Canada. The Atlantic Canada Opportunities Agency (ACOA) will work in partnership with Atlantic Canadian enterprises, stakeholders, industry and institutions to improve the growth and productivity of Atlantic Canada's economy, leading to increased competitiveness, earned incomes and job creation.

ACOA works to improve the region's capacity for economic growth through a variety of strategically focused mechanisms, which includes: assisting enterprises, particularly small and medium-sized ones, to help them start, expand or modernize their businesses, and establish and expand export activities; partnering with universities and other institutions to increase the region's research and development capacity, commercialization and productivity; and promoting and participating in the region's transition to the knowledge economy.

Community development

The Atlantic economy is built on the region's many geographic, linguistic, and cultural communities. From small remote villages to larger urban centres, the opportunities and challenges vary significantly. Communities are the foundation of economic development and are critical for economic prosperity. The Atlantic

Canada Opportunities Agency (ACOA) recognizes the importance of these communities in an economic development framework and supports their efforts to develop the resources they need to assume full responsibility for their own economic development. For those reasons, ACOA focuses targeted efforts and strategies toward community development and also aims to provide and maintain quality public infrastructure. ACOA works in co-operation with other levels of government, other federal government departments, non-government organizations, and community groups to lever support, coordinate economic development, react to economic challenges, and finally, work with Infrastructure Canada and the provinces to oversee/ensure the flow of federal funds allocated to each region through the various infrastructure funding streams. This requires a flexible, holistic approach, based on the realities of a given community's capacities, strengths and challenges. Community development is a bottom-up process that helps develop the tools, resources and initiatives that support individual and unique strategic development.

Policy, advocacy and coordination

ACOA's Policy, advocacy and coordination (PAC) Program Activity is central to identifying and effectively responding to opportunities and challenges facing the regional economy. PAC provides intelligence, analysis and well-grounded advice on a broad range of issues and topics, and informs and supports decision making by the Agency and the Minister. In offering strategic, researched policy positions that reflect the region's potential; influencing national policies and programs that affect Atlantic Canada's development and interests; and in coordinating other policies and programs within the region to form integrated approaches to development, PAC helps carry the Agency's agenda forward and helps ensure that ACOA overall remains relevant and responsive to the opportunities and challenges in Atlantic Canada.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Enterprise Cape Breton Corporation

Strategic Outcome

A competitive and sustainable Cape Breton economy.

Program Activity Descriptions

Human resource obligations

The programs included under Human resource obligations are nondiscretionary items that the Enterprise Cape Breton Corporation (ECBC) is required to deliver to former Cape Breton Development Corporation (CBDC) employees following the dissolution of CBDC. They are ongoing liabilities, many of which will continue beyond 20 years. They are a result of post employment benefits and various human resource

Commercial development

strategies (operation closure). They include early retirement incentive programs, liability for future employee benefits, workers' compensation obligations, and a domestic coal subsidy program.

Environmental obligations

As part of the transfer of the Cape Breton Development Corporation's (CBDC) assets and liabilities to the Enterprise Cape Breton Corporation (ECBC), ECBC will assume stewardship responsibility for all former land holdings of the CBDC. This includes all environmental obligations related to these sites.

ECBC is required to comply with environmental laws and regulations as they pertain to current activities, as well as activities of past operations. To properly meet these obligations, ECBC will enter into a strategic partnership arrangement with Public Works and Government Services Canada (PWGSC), similar to that previously in place between CBDC and PWGSC. As part of this relationship, projects are planned and managed by PWGSC with oversight, monitoring and funding provided by ECBC. It is anticipated that all of the long-term environmental obligations will be completed by 2055, except the mine water obligation, which may require management in perpetuity.

ECBC will also work with numerous partners, such as the Centre for Sustainability in Energy and the Environment at Cape Breton University, Sydney Tar Ponds Agency, the Province of Nova Scotia, Environment Canada, and the private sector to explore alternative sources of energy related to the former CBDC's land holdings that could potentially lead to commercial development opportunities. This includes research into the production of green fuel crops, geothermal energy from the mine water, as well as the carbon storage potential of the residual coal within the Sydney coal field.

Property development and management

Through this program activity, the Enterprise Cape Breton Corporation (ECBC) has the ability to purchase, lease, sell and hold mortgages. The development and management of property holdings are used by the corporation as a development tool to complement funding programs. Surplus revenues from real property leases and land sales go directly into economic development projects within ECBC's mandate area. In addition, as part of the land transfer/disposal process, the corporation makes lands available for lease or sale to businesses and organizations in an effort to foster economic development opportunities. Both activities serve to support the economic development mandate of the corporation. In addition to land holdings, ECBC's real property assets include the corporation's head office at Sydney, Nova Scotia, Point Edward Resource Centre (agricultural property), Port Hawkesbury business facility (office space), and the Northside facility (manufacturing space). As a result of the transfer of the assets and liabilities of the Cape Breton Development Corporation (CBDC) to ECBC upon CBDC's dissolution, ECBC will own and operate a number of water treatment and storage facilities, as well as the Dominion Coal Yard and Sydney Mines Coal Yard required to support the contractual obligation to sell coal to current and former employees.

Policy and advocacy

Fundamental to the Enterprise Cape Breton Corporation's (ECBC) mandate is the Corporation's policy and advocacy role that assists in identifying the opportunities and challenges facing the Island, as well as informing and supporting decision making both within and outside the Corporation. ECBC's policy and advocacy functions focus on a range of activities including research, analysis, planning and reporting, as well as working to advance the interests, priorities and concerns of Cape Breton Island in government decisions

Community economic development

Structural adjustment has been taking place in the Cape Breton economy over the past decade due to the closure of the Island's major industries and the downsizing of the fishing industry. The economic climate on the Island has presented significant challenges for many communities in terms of attracting investment and realizing opportunities. Through this program activity, the Enterprise Cape Breton Corporation works to engage and empower communities to take control of their destiny by pursuing opportunities leading to sustainable economic development. Working in cooperation with communities and community-led organizations, activities pursued in support of this program activity range from developing and implementing overall strategies for economic development to supporting the business environment, skill development activities, and new and/or improved community infrastructure.

and actions. The policy and advocacy function exists to inform and support decision making by the Corporation and the Minister, providing intelligence, analysis and well-grounded advice on a number of issues and topics. The policy and advocacy function helps carry the Corporation's forward agenda, plays an integral role in developing focused and adaptable approaches to issues, and helps ensure that the Corporation overall remains relevant to the opportunities and challenges facing Cape Breton. In developing the advocacy agenda for Cape Breton, ECBC works to ensure that national and provincial officials are aware of the needs of the region and that Cape Breton interests, priorities and concerns are considered when policy is developed. Research and analysis are required to understand the economic challenges and opportunities facing Cape Breton and to guide the advocacy and policy making activities of the Corporation.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Ministry Summary

Available from previous years	Source of authorities				Vote	Department	Disposition of authorities			
	As shown in		Adjustments, warrants and transfers				Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
...	84,796,819	...	...	84,796,819	1	Operating expenditures	...	...	...
...	...	30,566	...	30,566	1a	Operating expenditures	...	...	...
...	...	71,078	...	71,078	1b	Transfer of \$40,000 from Industry Vote 1	...	...	...
...	...	...	40,000	40,000		Transfer from: Vote 1 (Industry)	...	...	...
...	...	...	9,553	9,553		TB Vote 15 (i)	...	...	...
...	...	...	3,982,015	3,982,015		TB Vote 25 (i)	...	...	...
...	...	...	1,153,978	1,153,978		TB Vote 30 (i)	...	...	...
...	84,796,819	101,644	5,185,546	90,084,009		Total—Vote 1	84,601,364	5,482,645	85,687,726	
...	288,875,548	...	...	288,875,548	5	Grants and contributions	...	...	...
...	...	23,119,857	...	23,119,857	5b	Transfer of \$146,000 from Fisheries and Oceans Vote 1	...	...	...
...	...	...	146,000	146,000		Transfer from Vote 1 (Fisheries and Oceans)	...	...	...
...	288,875,548	23,119,857	146,000	312,141,405		Total—Vote 5	308,763,060	3,378,345	262,808,180	
...	8,467,553	...	1,541,572	10,009,125	(S)	Contributions to employee benefit plans	10,009,125	...	10,519,881	
6,727	...	...	18,117	24,844	(S)	Spending of proceeds from the disposal of surplus Crown assets	22,505	...	19,818
...	...	5,062,903	...	5,062,903	(S)	Community Adjustment Fund	5,062,903	...	44,067,097	
...	...	...	...	...		Appropriations not required for the current year	...	...	740,721
6,727	382,139,920	28,284,404	6,891,235	417,322,286		Total Department—Budgetary	408,458,957	8,860,990	403,843,423	
...	83,070,000	...	...	83,070,000	10	Enterprise Cape Breton Corporation	83,070,000	...	10,115,000
...	83,070,000	...	...	83,070,000		Payments to the Enterprise Cape Breton Corporation	83,070,000	...	10,115,000
...	...	...	...	...		Total Agency—Budgetary	83,070,000	...	10,115,000
...	...	...	...	...		Cape Breton Development Corporation	...	...	73,484,000 ⁽²⁾
...	...	...	...	...		Appropriations not required for the current year	...	...	...
...	...	...	...	...		Total Agency—Budgetary	...	...	73,484,000
6,727	465,209,920	28,284,404	6,891,235	500,392,286		Total Ministry—Budgetary	491,528,957	8,860,990	487,442,423	

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

Program Activity

Program Activity	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total			Total			Total			Total			Total			Total		
	authorities available for use	Authorities used in the current year	\$	authorities available for use	Authorities used in the current year	\$	authorities available for use	Authorities used in the current year	\$	authorities available for use	Authorities used in the current year	\$	authorities available for use	Authorities used in the current year	\$	authorities available for use	Authorities used in the current year	\$
Department																		
Enterprise development	35,186,830	26,542,252	...	...	...	161,671,145	164,434,578	...	...	...	...	...	...	...	...	190,976,830	190,976,830	...
Community development	15,113,579	13,876,725	...	...	...	154,341,163	148,086,835	...	...	...	...	...	...	...	...	169,454,742	161,963,560	...
Internal services	38,771,271	41,840,327	...	...	...	...	...	...	...	...	...	...	...	...	...	38,771,271	41,840,327	...
Policy, advocacy and coordination	11,046,298	12,373,690	...	...	...	1,192,000	1,304,550	...	...	...	...	...	...	...	...	12,238,298	13,678,240	...
Total Department—Budgetary	100,117,978	94,632,994	...	...	...	317,204,308	313,825,963	...	...	...	...	...	...	...	...	417,322,286	408,458,957	...
Enterprise Cape Breton Corporation—Budgetary	83,070,000	83,070,000	...	...	...	...	...	...	...	...	...	...	...	...	...	83,070,000	83,070,000	...
Total Ministry—Budgetary	183,187,978	177,702,994	...	...	...	317,204,308	313,825,963	...	...	...	...	...	...	...	...	500,392,286	491,528,957	...

Transfer Payments

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in							
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	2,000,000	...	(1,306,361)	693,639	693,639	...	...	453,788
Department Grants								
...	115,360,548	2,439,857	31,035,767	148,836,172	148,833,542	2,630	...	143,817,512
...	38,090,000	19,000,000	(1,409,138)	55,680,862	55,680,862	...	...	57,006,351
...	87,793,000	...	(20,088,963)	67,704,037	67,704,037	...	...	34,370,179
...	10,962,000	1,680,000	241,046	12,883,046	12,883,046	...	...	13,039,296
...	10,000,000	...	(7,014,786)	2,985,214	2,985,214	...	...	...
...	700,000	...	(150,553)	549,447	549,447	...	...	544,018
...	23,970,000	...	(1,161,012)	22,808,988	19,433,273	3,375,715	...	11,262,425
...	...	5,062,903	...	5,062,903	5,062,903	...	...	44,067,097
...	...	...	...	...	...	...	...	1,714,611
...	286,875,548	28,182,760	1,452,361	316,510,669	313,132,324	3,378,345	...	306,421,489
Total—Contributions								
...	288,875,548	28,182,760	146,000	317,204,308	313,825,963	3,378,345	...	306,875,277
Total Ministry								

(S) Statutory transfer payment.

Revenues

	Current year	Previous year
	\$	\$
Department		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	276,657	...
Adjustments to prior year's payables	130,650	265,045
	407,307	265,045
Proceeds from the disposal of surplus Crown assets	18,117	11,320
Miscellaneous revenues—		
Contribution recoveries (loans, advances and accounts receivables)	51,993,797	47,439,857
Recognition of revenues on accounts receivables	8,621,009	12,292,576
Interest and other charges to clients	374,800	693,093
Sundries	35,504	24,923
	61,025,110	60,450,449
Total Ministry	61,450,534	60,726,814

SECTION 4

2010-2011

PUBLIC ACCOUNTS OF CANADA

Canada Revenue Agency

CONTENTS

	<i>Page</i>
Strategic outcome and program activity descriptions . . .	4.2
Ministry summary	4.4
Program activity	4.6
Transfer payments	4.7
Details of spendable amounts	4.8
Revenues	4.8

Strategic Outcome

Taxpayers meet their obligations and Canada's revenue base is protected.

Program Activity Descriptions

Reporting compliance

Verifying the complete and accurate disclosure by taxpayers of all required information to establish tax liabilities and protect the tax base through audit, enforcement, and incentive administrative activities. Activities for enhancing compliance include: increasing taxpayers' understanding of their tax obligations through outreach activities, client service, and education; identifying and addressing non-compliance through risk assessment, audit and investigation; and establishing strategic partnerships with stakeholders to leverage compliance efforts.

Taxpayer and business assistance

Assisting taxpayers and businesses in meeting their obligations under the self-assessment system through the provision of accurate and timely responses to their enquiries; information products through various media such as, Website, pamphlets and brochures; targeted outreach activities and services; income and commodity tax rulings and interpretations; *Canada Pension Plan* and *Employment Insurance Act* eligibility determinations; services relating to the registration of pension and other deferred income plans; and services relating to the registration of charities.

Assessment of returns and payment processing

Processing and validating taxpayer returns for both individuals and businesses through initial assessment, validation, accounting, and adjustments; registering businesses for the Business Number, establishing, and maintaining accounts; and receiving payments.

Accounts receivable and returns compliance

Identifying and addressing non-compliance with the registration, filing, and remittance requirements of the Acts administered by the Canada Revenue Agency and managing the level of debt. These are achieved through the collection of accounts receivable and the development, implementation, and maintenance of national systems, policies, and guidelines. This framework facilitates and enforces compliance with the requirements for the filing, reporting, withholding, and payment of individual and corporate tax returns, employer source deductions, Goods and Services Tax/Harmonized Sales Tax, and other levies, as well as delinquent non-tax account receivables administered on behalf of other government departments and agencies.

Appeals

Providing a timely and impartial dispute resolution process for taxpayers who disagree with decisions made by the CRA, by actively engaging in dialogue with the taxpayer and exploring alternative processes to resolve disputes when appropriate, as well as assisting the Department of Justice in handling appeals to the courts.

Strategic Outcome

Eligible families and individuals receive timely and correct benefit payments.

Program Activity Descriptions

Benefit programs

Providing Canadians with income-based benefits and other services that contribute directly to their economic and social well being through administration of the Canada Child Tax Benefit, Goods and services tax/Harmonized sales tax credit, Children's Special Allow-

ances, the Disability Tax Credit, and the Universal Child Care Benefit, and Working Income Tax Benefit (WITB) advance payments as well as a range of ongoing benefits and one-time payment programs on behalf of the provinces and territories, and other federal government departments. Assisting benefit recipients in meeting their obligations through the provision of timely responses to their enquiries.

Strategic Outcome

Taxpayers and benefit recipients receive an independent and impartial review of their service-related complaints.

Program Activity Descriptions

Taxpayers' ombudsman

Taxpayers' Ombudsman reports directly to the Minister of National Revenue and operating independently at arm's length from the management of the CRA and CRA Board of Management, provides advice to the Minister of National Revenue about service matters in the CRA; address requests for reviews made by taxpayers and benefit recipients with respect to service matters including the service rights outlined in the *Taxpayer Bill of Rights*; and identifies and reviews systemic and emerging service-related issues within the CRA that have a negative impact on taxpayers and benefit recipients.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of

programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial Management Services; Information Management Services; Information Technology Services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Ministry Summary

Source of authorities					Disposition of authorities					
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
	\$	\$							\$	\$
150,325,582	2,992,673,116	...	...	3,142,998,698	1	Operating expenditures, contributions and recoverable expenditures on behalf of the <i>Canada Pension Plan</i> and the <i>Employment Insurance Act</i>				
...	...	10,128,085	...	10,128,085	1a	Operating expenditures, contributions and recoverable expenditures on behalf of the <i>Canada Pension Plan</i> and the <i>Employment Insurance Act</i>				
...	...	...	44,372,522	44,372,522		Transfer from: TB Vote 5 ⁽¹⁾				
...	...	...	33,793,132	33,793,132		TB Vote 15 ⁽¹⁾				
...	...	...	82,457,550	82,457,550		TB Vote 30 ⁽¹⁾				
...	...	...	(14,098,672)	(14,098,672)		Transfer to: Vote 1 (Public Works and Government Services)				
...	...	...	(200,000)	(200,000)		Vote 1 (Treasury Board)				
...	...	...	(1,050,850)	(1,050,850)		Vote 5				
...	...	...	(1,360,532)	(1,360,532)		Vote 10 (Public Safety and Emergency Preparedness)				
150,325,582	2,992,673,116	10,128,085	143,913,150	3,297,039,933		Total—Vote 1	3,170,640,318	139,771	126,259,844	3,297,433,933
...	136,085,000	...	...	136,085,000	5	Capital expenditures				
...	...	759,678	...	759,678	5b	Transfer of \$1,050,850 from Canada Revenue Agency				
...	...	...	1,050,850	1,050,850		Vote 1				
...	...	...	3,347,516	3,347,516		Transfer from: Vote 1				
...	...	...	...	...		TB Vote 5 ⁽¹⁾				
...	136,085,000	759,678	4,398,366	141,243,044		Total—Vote 5	89,495,745	...	51,747,299	...
...	416,699,690	...	49,311,881	466,011,571	(S)	Contributions to employee benefit plans				
...	...	...	(1,011)	77,638	(S)	Minister of National Revenue, Minister of the Atlantic Canada Opportunities Agency and Minister of the Atlantic Gateway—Salary and motor car allowance	466,011,571	...	...	469,400,539
...	78,649	...	(1,011)	77,638	(S)	Payments to provinces under the <i>Softwood Lumber Products Export Charge Act</i>	77,638	...	...	77,638
...	479,000,000	...	(258,264,677)	220,735,323	(S)	Spending of revenues received through the conduct of its operations pursuant to section 60 of the <i>Canada Revenue Agency Act</i>	220,735,323	...	...	205,545,368
...	226,893,957	...	18,223,946	245,117,903	(S)	Children's special allowance payments (<i>Children's Special Allowances Act</i>)	245,117,903	...	...	213,920,100
...	225,000,000	...	(2,562,040)	222,437,960			222,437,960	...	...	215,264,294

Program Activity

	Operating			Capital			Transfer Payments			Regulatory Payments			Other Payments		
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Internal services	1,111,395,034	1,074,617,735	122,946,044	72,944,357	...	...	...	83,476,098	83,476,098	...	...	1,150,864,980	1,064,085,994	...
Reporting compliance	1,087,841,484	1,065,243,387	6,692,000	6,116,086	...	...	...	...	...	...	...	1,094,533,484	1,071,359,473	...
Taxpayer and business assistance	387,470,708	373,688,146	484,000	476,690	223,862,805	223,691,900	...	45,973,691	45,973,691	...	...	565,843,822	551,883,045	...
Assessment of returns and payment processing	745,005,628	709,444,944	1,809,000	1,797,586	...	...	...	28,206,200	28,206,200	...	...	718,608,428	683,036,330	...
Accounts receivable	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Accounts payable	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Accounts receivable and returns compliance	650,022,192	640,658,368	6,968,000	6,683,746	...	...	...	135,775,125	135,775,125	...	...	521,215,067	511,566,989	...
Benefit programs	149,584,308	146,350,319	2,134,000	1,401,656	222,442,706	222,442,706	...	356,138	356,138	...	...	373,804,876	369,838,543	...
Appeals	181,224,531	177,177,756	210,000	75,624	...	...	...	13,187,681	13,187,681	...	...	164,246,850	164,065,699	...
Taxpayers' ombudsman	3,595,411	2,729,931	...	...	...	...	...	...	...	...	...	3,595,411	2,729,931	...
Sub-total	4,316,139,296	4,189,910,586	141,243,044	89,495,745	446,305,511	446,134,606	...	306,974,933	306,974,933	...	...	4,596,712,918	4,418,566,004	...
Revenues netted against expenditures	(306,974,933)	(306,974,933)	...	...	...	...	...	(306,974,933)	(306,974,933)	...	...	...	...	...
Total Ministry—Budgetary	4,009,164,363	3,882,935,653	141,243,044	89,495,745	446,305,511	446,134,606	...	...	...	...	...	4,596,712,918	4,418,566,004	...

Transfer Payments

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in				Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	\$	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				
\$	\$	\$	\$	\$	\$	\$	\$	\$
127,482	3,000,000	...	...	3,127,482	2,956,577	170,905	...	5,824,278
Contributions								
Contributions in support of the Charities Regulatory Reform								
Other transfer payments								
...	479,000,000	...	(258,264,677)	220,735,323	220,735,323	...	...	205,545,368
...	225,000,000	...	(2,562,040)	222,437,960	222,437,960	...	...	215,264,294
...	...	...	4,746	4,746	4,746	...	...	12,746
...	704,000,000	...	(260,821,971)	443,178,029	443,178,029	...	...	420,822,408
127,482	707,000,000	...	(260,821,971)	446,305,511	446,134,606	170,905	...	426,646,686
Total Ministry								

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Budgetary (respendable revenues)			
Internal services	83,476,098	83,476,098	81,845,723
Taxpayer and business assistance	45,973,691	45,973,691	45,324,810
Assessment of returns and payment processing	28,206,200	28,206,200	27,391,400
Accounts receivable and returns compliance	135,775,125	135,775,125	133,069,620
Benefit programs	356,138	356,138	351,000
Appeals	13,187,681	13,187,681	12,858,530
Total Ministry— Budgetary	306,974,933	306,974,933	300,841,083

Revenues

	Current year	Previous year
	\$	\$
Tax revenues—		
Income tax—		
Personal	103,558,390,384	94,301,286,188
Corporate	29,969,047,440	30,361,041,572
Non-residents	5,136,797,950	5,293,542,880
	138,664,235,774	129,955,870,640
Goods and services tax (GST)/Harmonized sales tax (HST)	15,374,343,499	15,516,256,624
Less: Government tax remission order credit to persons	1,700,838,328 3,791,291,597	1,106,883,028 3,669,116,176
	9,882,213,574	10,740,257,420
Excise tax	4,185,071,967	4,113,619,378
Excise tax—Aviation gasoline and diesel fuel— Aviation gasoline and jet fuel	88,621,004 1,024,630,472	46,746,785 989,204,104
Diesel fuel	1,113,251,476	1,035,950,889
Excise duties—		
Spirits	655,212,106	656,064,392
Beer	608,162,364	600,030,567
Spirit coolers	21,647,515	24,435,064
Wine	242,497,278	244,025,606
Cigarettes	1,504,307,223	1,316,251,783
Cigars	5,653,045	5,102,158
Manufactured tobacco	69,791,836	51,377,534
	3,107,271,367	2,897,287,104
Change on refund of duty and deposits for softwood lumber	(35,167)	383,043
Softwood lumber product export charge	233,125,526	227,201,958
	233,090,359	227,585,001
Air travellers security charge	600,077,821	374,468,413

Other excise taxes and duties—

Manufacturers' taxes—

Automobiles
Automotive air conditioners
Insurance premium
Jewellery
Green levy
Sundries

Current year	Previous year
\$	\$
...	(90,000)
142,730,906	136,064,904
27,760,430	17,528,832
...	(35,122)
23,873,000	16,219,000
22,087	(27,568)

194,386,423	169,660,046
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Total tax revenues

157,979,598,761	149,514,698,891
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Other revenues—

Refunds of previous years' expenditures—
Refunds of previous years' expenditures
Adjustments to prior year's payables

879,016	785,779
5,144,331	2,457,513

6,023,347	3,243,292
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Sales of goods and services—
Rights and privileges

120,000	120,233
44,631	87,518

Lease and use of public property

Services of a regulatory nature—

Fees for collecting Employment Insurance
and *Canada Pension Plan*
Ruling fees
Sundries

306,974,933	300,841,083
1,656,380	1,628,788
160,391	179,855
308,791,704	302,649,726

Services of a non-regulatory nature—
Administration of provincial programs
Other government departments cost
recoveries
Sundries

87,759,640	55,058,772
153,210,183	154,979,918
640,220	848,751
241,610,043	210,887,441

Sales of goods and information products—
Sale of unclaimed goods, seals, etc.

44,000	41,921
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Other fees and charges—

Administration charge dishonoured payment instruments
Deferred revenues

Interest on other revenues—Other

Employee Benefit Plan cost recoveries not
respendable
Sundries

600	845
(196,770)	678,011
6,940	6,868
13,913,031	9,924,093
282,997	128,181
14,006,798	10,737,998

564,617,176	524,524,837
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Current year	Previous year
\$	\$
195,666	110,854

Proceeds from the disposal of surplus Crown assets

Miscellaneous revenues—

Interest and penalties—

Personal income tax

Corporate income tax

Goods and services tax (GST)/Harmonized sales
tax (HST), excise tax, duties and other air trav-
ellers security charge

2,032,561,969	1,961,634,596
1,231,808,198	991,485,168

488,401,015	516,762,090
3,752,771,182	3,469,881,854

Interest paid on refunds—

Personal income tax

Corporate income tax

Goods and services tax (GST)/Harmonized sales
tax (HST), customs import duties and excise tax

(87,376,555)	(103,108,695)
(435,014,667)	(361,144,398)

(38,354,349)	(59,661,306)
(360,745,571)	(523,914,399)

Gifts to the Crown

11,332	15,377
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Sundries—

Court fines

Recovery of employee benefits

Other

238,273,056	11,283,813
44,072,342	43,324,000
36,171,297	5,328,143
318,516,695	59,935,956

3,510,553,638	3,005,918,788
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Total other revenues

4,081,389,827	3,533,797,771
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Total Ministry

162,060,988,588	153,048,496,662
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SECTION 5

2010-2011

PUBLIC ACCOUNTS OF CANADA

Canadian Heritage

Department

Canada Council for the Arts

Canadian Broadcasting Corporation

Canadian Museum for Human Rights

Canadian Museum of Civilization

Canadian Museum of Immigration at Pier 21

Canadian Museum of Nature

Canadian Radio-television and

Telecommunications Commission

Library and Archives of Canada

National Arts Centre Corporation

National Battlefields Commission

National Film Board

National Gallery of Canada

National Museum of Science and Technology

Office of the Co-ordinator, Status of Women

Public Service Commission

Public Service Labour Relations Board

Public Service Staffing Tribunal

Registry of the Public Servants Disclosure

Protection Tribunal

Telefilm Canada

CONTENTS

Page

Strategic outcome and program activity descriptions...	5.2
Ministry summary	5.13
Program activity	5.20
Transfer payments	5.24
Details of spendable amounts	5.28
Revenues	5.29

Department

Strategic Outcome

Canadian artistic expressions and cultural content are created and accessible at home and abroad.

Program Activity Descriptions

Cultural Industries

This program activity supports the Canadian cultural sector to ensure that a range of Canadian cultural content is produced and is accessible to domestic and international audiences. It also creates conditions that foster sustainability of the Canadian cultural industries. This program activity aims to enable Canadian creators, entrepreneurs, cultural exporters, producers and cultural industries to develop, market and export Canadian cultural content. This is achieved through delivering programs and services in the form of grants, contributions, tax credits and, policies, regulatory and legislative measures.

Core Concept: Encouraging the creation of Canadian cultural content and its consumption both at home and abroad.

Arts

This program activity is necessary to improve Canadians' direct access to varied artistic experiences, and to contribute to the sustainability of the arts sector. This is accomplished through funding programs that support: the presentation of professional arts festivals or performing arts series; the improvement of arts and heritage infrastructure; the improvement of business and management capacity of arts and heritage organizations; a greater integration of arts and heritage within municipal planning; as well as institutions that offer training of the highest calibre, in preparation for professional artistic careers.

Core Concept: Encouraging access, sustainability, and excellence in the arts for all Canadians.

Heritage

This program activity is necessary to ensure that Canada's cultural heritage is preserved and accessible to Canadians today and in the future. It enables the heritage sector to improve professional knowledge, skills and practices, to preserve and present heritage collections and objects, and to create and circulate exhibitions and other forms of heritage content. This is accomplished by providing funding such as grants, contributions and tax incentives; expertise, information, training and other services; and regulatory and legislative measures.

Core concept: Promoting the preservation and presentation of Canada's cultural heritage.

Strategic Outcome

Canadians share, express and appreciate their Canadian identity.

Program Activity Descriptions

Official languages

Canadian Heritage is responsible for the planning, implementation and management of the Official languages support programs pertaining to the promotion of linguistic duality within Canada and the development of official-language minority communities, in accordance with Canadian Heritage's mandate pursuant to article 43 of the *Official Languages Act* (OLA). It connects to the Government Outcome "A diverse society that promotes linguistic duality and social inclusion". Canadian Heritage plays a coordination and support role among federal institutions in the implementation of their commitment to the development of official-language minority communities and to the promotion of linguistic duality, as conferred by article 42 of the OLA. Canadian Heritage is also responsible for the horizontal coordination of the Official languages program (OLP) covering all activities of federal institutions subject to the OLA, including language of service

or of work, support for linguistic duality within Canada and support for the development of official-language minority communities.

Promotion of and attachment to Canada

This program activity promotes Canadian identity through building trust, pride and sense of national purpose in Canadians. It represents and celebrates Canada to Canadians and Canada to the world, showcasing ingenuity, achievements, innovations, excellence and leadership; expresses shared values, cultural diversity and place in the global community. It also promotes civic education, participation among young Canadians through exchanges, forums and community service, as well as provides them with the opportunity to learn about and understand Canada's society, diversity, history and institutions.

Core Concept: Promoting Canadian values to Canadians and the world.

Engagement and community participation

This program activity aims to ensure that Canadians are engaged and have the opportunity to participate in the civil, social and cultural aspects of life in Canada and in their communities. This is accomplished through funding programs and initiatives that support the efforts of communities to: build stronger citizen engagement and social inclusion through the performing and visual arts; express, celebrate and preserve local heritage; contribute to increasing the respect for and awareness of human rights in Canada and develop innovative and culturally appropriate solutions to the social, cultural, economic and other obstacles that impede Aboriginal peoples' community and personal prospects.

This program has strong social benefits, as it contributes to the preservation of the history and identity of Canada's diverse communities, while offering a way for traditions and identities to evolve over time. The program supports the Department's mandate to

strengthen Canadian identity and values and building attachment to Canada.

Strategic Outcome

Canadians participate and excel in sports.

Program Activity Descriptions

Sport

This program activity promotes development and excellence in sports among Canadians and Canadian communities. This is accomplished through support for high-performance athletes in national and international sporting events, enhancing Canada's ability to host national and international sporting events and supporting the development of excellence in coaching and sports organizations. In recent years this program has been expanded to include promoting participation in sports by Canadians of all ages and abilities. This program activity provides funding, expertise and other services to Canadian athletes, sport organizations and event organizers.

Core Concept: Enhancing and promoting Canadian participation and excellence in sports, sports organizations and sporting events.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management ser-

vices; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Canada Council for the Arts

Strategic Outcome

A vibrant and dynamic arts sector in Canada.

Program Activity Descriptions

Grants and services to support creation, production and dissemination of arts for individuals and organizations

Provides grants and services to professional Canadian artists and arts organizations.

Arts promotion to foster public knowledge and appreciation of the Canadian arts and culture

To encompass all activities within the organization for the promotion of arts at the national and international levels including partnerships and networks with multiple stakeholders, rental of art works, recognizing artistic excellence with our different prizes.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organi-

zation. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial Management Services; Information Management Services; Information Technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Canadian Broadcasting Corporation

Strategic Outcome

A national public broadcasting service that is primarily Canadian in content and character.

Program Activity Descriptions

Television services

National, regional and local television broadcasting services in English and French.

Radio services

National, regional and local radio broadcasting services in English and French, and an international service, Radio Canada International.

Transmission and distribution of programs

The distribution of the national broadcasting service to virtually all parts of Canada through satellite, microwave and landlines. Included is the provision of the signal that delivers service to the individual radio and television receivers through CBC/SRC transmitters, payments to privately-owned affiliates carrying CBC/SRC programs, and facilities to delay or pre-release broadcasts as required in the different time zones of the country.

Newsworld

CBC Newsworld is an English-language news and information specialty service distributed through satellite and cable delivery. The incremental cost of its operations is funded from its revenues.

Réseau de l'information

Le Réseau de l'information is a French-language news and information specialty service distributed through satellite and cable delivery. The incremental cost of its operations is funded from its revenues.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions*Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Canadian Museum for Human Rights**Strategic Outcome**

Enhanced knowledge of human rights, with special but not exclusive reference to Canada, in order to enhance

the public's understanding of human rights, to promote respect for others and to encourage reflection and dialogue.

Program Activity Descriptions*Accommodation*

The focus of this activity in the early years will be to manage all stages of the capital construction project – including choosing the final design – leading to its commissioning and public opening. The Board will be fully accountable for overseeing all aspects of the building project, including choosing the final design, establishing the time-frames for construction and managing risks throughout.

Prior to the opening of the facility, the museum will also be establishing the appropriate mechanisms to provide for effective, efficient operations and maintenance and its ongoing security, accessibility and sustainability.

Stewardship and corporate management

The Stewardship and corporate management activity is aimed at ensuring the private and public funds invested in the Museum are managed in a transparent, accountable manner; that resources are effectively deployed, developed, directed, administered and controlled; and that the corporation optimizes the value it contributes to Canadians and Canadian society.

Museum content and program

In becoming the world's first museum dedicated to the exploration of human rights, the Canadian Museum for Human Rights (CMHR) is breaking new ground; there is no precedent for a museum of this nature. In its early years, the primary focus of this activity will be on establishing an innovative and unique public program that includes developing a sound research and scholarship capacity; accessible and engaging exhibits and educational programming that promote reflection and dialogue; a strong capacity of national outreach, en-

gagement and service to Canadians; and strong marketing and communications to ensure a high level of awareness about the CMHR and its programs and services.

Canadian Museum of Civilization**Strategic Outcome**

Interest in, knowledge of and appreciation and respect for human cultural achievements and human behaviour through collections of historical and cultural objects, exhibitions, programs and research reflecting a Canadian perspective.

Program Activity Descriptions*Accommodation*

Managing and maintaining all facilities and related security and hosting services.

Exhibit, educate and communicate

Develops, maintains, and communicates exhibits, programs and activities to further knowledge, critical understanding, appreciation and respect for human cultural achievements and human behaviour.

Collect and research

Manages, develops, conserves and undertakes research on the collections to enhance program delivery and augment the scientific knowledge base.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Canadian Museum of Immigration at Pier 21

Visitor experience and connections

Canadians have access to—and are engaged in building—content and programming that reflects the diverse experiences and contributions of immigrants throughout Canada's history.

Accommodations

The Museum's facilities contribute to a rich, welcoming and engaging visitor experience, are safe and accessible for visitors, staff and volunteers, are maintained in a cost-effective manner and any renovations respect the heritage aspects of the site.

Internal services

Sound governance practices are in place and resources are effectively managed to support the achievement of the Museum's mandate.

Canadian Museum of Nature

Strategic Outcome

Interest in, knowledge of and appreciation and respect for the natural world through collections of natural history objects, public education programmes and research reflecting a special but not exclusive perspective on Canada.

Program Activity Descriptions

Accommodation

Provides secure and functional facilities that meet all safety and building code requirements including a renovated museum facility that furthers the vision and mandate of the Museum.

Public education programmes

Develops and maintains exhibitions, programmes, electronic and print publications, the Museum's web site **nature.ca** and activities to foster an understanding of, and empathy with, nature.

Research

Explores the past and assists Canadians in preparing for the future by conducting both systematic and applied research, as well as by developing and maintaining networks and linkages with Canadian and international scientific communities.

Collections management

Develops, preserves and makes accessible collections of natural history specimens, objects and information materials to meet the growing needs of both the public and private sectors for research, education and informed decision-making about the natural world.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Canadian Radio-television and Telecommunications Commission

Strategic Outcome

Canadians have access to a wide variety of high quality Canadian produced programming and to reliable, affordable and high quality telecommunication services.

Program Activity Descriptions

Canadian broadcasting

The *Broadcasting Act* requires the Canadian Radio-television and Telecommunications Commission regulate and monitor broadcasters and broadcasting

services, including radio, television, cable distribution and direct-to-home satellite systems, through the issuance of licences. This program is important in order to ensure the predominance of Canadian content and by providing Canadian with a full access to the broadcasting system, as participants in the industry and as audiences.

Canadian telecommunications

The *Telecommunications Act* requires that the Canadian Radio-television and Telecommunications Commission regulate and supervise the telecommunications industry by approving tariffs and fostering competition. The Commission's regulation of the telecommunications industry is based on an increased reliance on market forces and, where required, effective and efficient regulation. As a result of the Commission's regulation of the telecommunications industry, Canadians have access to reliable telephone and other high-quality telecommunications services at affordable prices.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal Services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and Oversight Services; Communications Services; Legal Services; Human Resources Management Services; Financial Management Services; Information Management Services; Information Technology Services; Real Property Services; Material Services; Acquisition Services; and Travel and Other Administrative Services. Internal Services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Library and Archives of Canada

Strategic Outcome

Current and future generations of Canadians have access to their documentary heritage.

Program Activity Descriptions

Managing the documentary heritage of interest to Canada

The building of national documentary resource for all aspects of the study of Canada is fundamental to the mandate of Library and Archives of Canada (LAC). The LAC collection consists of published and unpublished materials in a variety of formats acquired through legal deposit, agreements with government institutions and selected private materials purchased or received by donation. To access the contents of collections, they must be described. Description can take many forms and provide various layers of access but is governed by nationally and internationally accepted codes of practice. At the same time, holdings are also described to meet Canadians' expectations for timely and equitable access. Once materials enter the LAC collection they are managed to ensure their long-term preservation and accessibility through policies, procedures and various programs including storage, conservation, restoration and copying. To fulfill its role as a permanent repository of the government records and publications, the LAC enters into agreements with government institutions to ensure that documents of historical and archival value are eventually transferred to LAC. LAC also provides advice to assist government institutions in fulfilling their obligations under Sections 12 and 13 of the *Library and Archives of Canada Act*.

Making the documentary heritage known and accessible for use

All materials that become part of the LAC collection are intended for use by those interested in Canada. LAC

provides information and services including consultation, research and lending, across multiple channels to facilitate access to the documentary heritage to a wide variety of clients. It also establishes programs, such as the Portrait Gallery of Canada, and encourages or organizes programs such as exhibitions, publications and performances, to make known and interpret the documentary heritage. LAC also provides information resources and standards such as the national catalogue and supports the infrastructure necessary to ensure its accessibility to those interested in Canada.

Managing the disposition of the Government of Canada records of continuing value

Through the issuance of records disposition authorities, the development of record-keeping advice, tools and guidance, and the provision of Federal Records Centre services for departments of the government of Canada, LAC enables and facilitates the management of information within federal agencies and ensures that government's archival and historical records are identified and appropriately preserved.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and Oversight Services; Communications Services; Legal Services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal ser-

vices include only those activities and resources that apply across an organization and not to those provided specifically to a program.

National Arts Centre Corporation

Strategic Outcome

Strong and dynamic performing arts in the National Capital Region and across Canada.

Program Activity Descriptions

Programming

Performing arts programming in music, English theatre, French theatre, dance and other forms of programming, as well as programming support services.

Accommodation

Operating and maintaining the National Arts Centre.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and

Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

National Battlefields Commission

Strategic Outcome

The Battlefields Park of Quebec is a prestigious, accessible, safe and educational historic and urban site.

Program Activity Descriptions

Conservation and development

As part of this program activity, the National Battlefields Commission (NBC) preserves the legacy of the Battlefields Park for future generations. To do so, the NBC ensures infrastructures maintenance and improvement when required, the horticultural landscape, and offers a protected site for all Canadian and foreign users and visitors.

Public education and services

The purpose of this program activity is to showcase the history of the site and its cultural, recreational and natural treasures so as to emphasize its dual role as a historical and a city park. In support of this program, the National Battlefields Commission welcomes visitors, puts on exhibits and educational activities, provides quality public services, and disseminates information to users and visitors from both Canada and abroad.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

National Film Board

Strategic Outcome

The reflection of Canadian values and perspectives through the production of innovative Canadian audiovisual works accessible in relevant media of the day.

Program Activity Descriptions

Production of audiovisual works

The National Film Board (NFB)'s audiovisual works provide a uniquely Canadian perspective, including diverse cultural and regional perspectives, recognized across Canada and around the world, thereby playing a pivotal role in the Canadian film and television industry.

The NFB's programming fosters diverse voices and content in both official languages by encouraging participation from Aboriginal groups and ethnocultural communities.

The NFB's use of the recent production methods and technologies to provide quality works to be accessible on new distribution platforms and in new media.

NFB's production activities include the conceptualization, research, development, production and marketing of documentaries, animation films, new media content, as well as other emerging forms.

Distribution, accessibility, outreach

NFB's distribution, accessibility and outreach activities contribute to a dynamic Canadian culture and heritage.

The distribution of audiovisual work includes: commercializing its audiovisual catalogues and well established stock shot library and developing and diversifying markets (Theatrical, TV, Consumer and Institutional) for NFB products in Canada and abroad.

Activities will make works available in communities across Canada, especially those in remote, rural areas, and provide access to Aboriginal groups and official language minority groups.

Revolving Fund

The Estimates are based on cash requirements for the NFB over the fiscal year and the revolving fund is used to pay for the Board's expenses calculated on an accrual basis.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight

services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

National Gallery of Canada

Strategic Outcome

Interest in, knowledge of and appreciation and respect for visual art through collections of historic and contemporary works of art, programs and research that reflect a special but not exclusive perspective on Canada.

Program Activity Descriptions

Accommodation

To provide secure and suitable facilities, which are readily accessible to the public, for the preservation and exhibition of the national collections.

Collections

To acquire, preserve, research and document historic and contemporary works of art in order to represent and present arts heritage. It includes curatorial research, acquisitions and preservation.

Outreach

To foster broad access nationally and internationally to the Gallery's collection, research, exhibitions and expertise. It includes exhibitions, both in the National Capital Region and other venues in Canada and abroad, educational programming and publications, communi-

cations and marketing activities designed to reach as wide an audience as possible.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

National Museum of Science and Technology

Strategic Outcome

Interest in, knowledge of and appreciation and respect for science and technology through collections of scientific and technological objects, programs and research reflecting a Canadian perspective.

Program Activity Descriptions

Accommodation

Facilities are an integral part of museum operations. They do more than house staff; they also provide a venue for the public, and housing for the collection. Fa-

cilities have a profound effect on museum visitation. Appropriate museum architecture attracts visitors, contributes to the atmosphere and becomes a symbol of the institution's mandate. A large portion of comments by visitors allude to their satisfaction or dissatisfaction with the quality of the facilities and their related services.

Sharing knowledge

The Corporation seeks to engage Canadians in discovering, considering and questioning past and present developments in science and technology, and their impact on society and individuals. The Corporation fosters a sense of identity and belonging for all Canadians, as well as pride in Canada's scientific and technological history and achievements. It also encourages active and informed participation by Canadians in the future development of our technological society. The primary reason for interpreting Canada's scientific and technological heritage is to provide Canadians with meaningful information about themselves and Canada. Just as the Transformation of Canada theme directs research and collection activities, it likewise guides the Corporation in its knowledge dissemination activities. These typically depict the historical development of science and technology, provide information on the objects in the collection and review the relationships between science, technology and Canadian society. The Corporation disseminates knowledge to its audiences in three primary ways: through its public facilities, its Web sites and its publications.

Heritage preservation

Heritage preservation includes two main components, Collection management, which includes preservation and conservation, and Research, which comprises those activities contributing to the building of a knowledge base about the scientific and technological heritage of Canada. The Corporation, as the only

comprehensive science- and technology-collecting institution in Canada, has a special responsibility for the development of a Canadian national collection. In view of the breadth of the potential subject matter to be covered, critical choices must be made in determining collection content and priorities. Collection development activities assist the Corporation in making informed decisions on collection content, while collection management activities encompass the activities required to manage the objects accessioned into the collection. The Corporation has identified seven major subject areas on which it will focus its research activities. These are: aviation, communications, manufacturing, natural resources, renewable resources including agriculture, scientific instrumentation and transportation.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Office of the Co-ordinator, Status of Women

Strategic Outcome

Equality for women and their full participation in the economic, social and democratic life of Canada.

Program Activity Descriptions

Women's participation in Canadian society

This program activity strengthens women's full participation by addressing their economic and social situations and their participation in democratic life through financial and professional assistance for projects and through strategic partnerships that leverage resources involving public institutions and non-governmental organizations.

Strategic policy analysis, planning and development

Status of Women develops strategic policy analysis, advice, and tools to support federal departments and central agencies in identification of policy priorities and in integrating gender-based analysis in existing and proposed policies, programs and initiatives. This is done through collaboration with other federal departments, provincial-territorial governments, civil society, and key international partners.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services;

Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Public Service Commission

Strategic Outcome

A highly competent, non-partisan and representative public service, able to provide service in both official languages, in which appointments are based on the values of fairness, access, representativeness and transparency.

Program Activity Descriptions

Staffing services and assessment

The Staffing services and assessment activity develops and maintains the systems that link Canadians and public servants seeking employment opportunities in the federal public service with hiring departments and agencies. It provides assessment-related products and services in the form of research and development, consultation, assessment operations and counselling for use in recruitment, selection and development throughout the federal public service. This activity also includes delivering staffing services, programs and products to departments and agencies, to Canadians and public servants, through client service units located across Canada.

Oversight of integrity of staffing and political neutrality

The Oversight of integrity of staffing and political neutrality activity provides an accountability regime for

the implementation of the appointment policy and regulatory framework for safeguarding the integrity of public service staffing and ensuring political neutrality. This activity includes monitoring departments' and agencies' compliance with legislative requirements, conducting audits, studies and evaluations, carrying out investigations, and reporting to Parliament on the integrity of public service staffing.

Appointment integrity and political neutrality

The Appointment integrity and political neutrality activity develops and maintains a policy and regulatory framework for safeguarding the integrity of public service staffing and ensuring political neutrality. This activity includes establishing policies and standards, providing advice, interpretation and guidance, administering delegated and non-delegated appointment authorities, and allowing exceptions as appropriate.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Public Service Labour Relations Board

Strategic Outcome

Harmonious labour relations in the federal Public Service and Parliament.

Program Activity Descriptions

Adjudication, mediation and compensation analysis and research

The Public Service Labour Relations Board (PSLRB) is an independent quasi-judicial tribunal mandated by the *Public Service Labour Relations Act* and the *Parliamentary Employment and Staff Relations Act* to administer the collective bargaining and grievance adjudication systems in the federal Public Service and Parliament. Board members hold hearings with respect to grievance adjudication, complaints and other types of proceedings, throughout Canada. The PSLRB provides conciliation and arbitration services to assist parties in the renewal and negotiation of new collective agreements; mediation services to help parties work together to resolve grievances and complaints; and, an interactive training session on interest-based negotiations and mediation. A compensation analysis and research function consists of delivering information on comparative rates of pay, employee earnings, conditions of employment and benefits in the public and private sectors. The Board is required by statute to provide physical and administrative support services to the National Joint Council (NJC), but plays no direct role in its operations.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Public Service Staffing Tribunal

Strategic Outcome

Fair and impartial resolution of disputes related to internal appointments and lay-offs in the Government of Canada.

Program Activity Descriptions

Adjudication and mediation of complaints filed under the Public Service Employment Act

Pursuant to the new *Public Service Employment Act*, the mandate of the Public Service Staffing Tribunal (the Tribunal) is to consider and dispose of complaints stemming from an internal appointment, the implementation of a corrective measure ordered by the Tribunal, the revocation of an appointment or a lay-off. In considering whether a complaint relating to an internal appointment or a lay-off is substantiated, the Tribunal may interpret and apply the *Canadian Human Rights Act*. If the Tribunal finds that the complaint is founded, it may order that compensation be paid. The Tribunal

may also provide mediation services at any stage of a proceeding in order to resolve a complaint.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Registry of the Public Servants Disclosure Protection Tribunal

Strategic Outcome

Remedial and disciplinary actions that ensure complainants to the Office of the Public Sector Integrity Commissioner are protected against reprisals.

Program Activity Descriptions

Reprisal hearings program

The Registry of the Public Servants Disclosure Protection Tribunal supports the Tribunal in fulfilling its mandate by supporting the effective management of the

Tribunal's hearing processes, including by receiving documents, processing cases, maintaining Tribunal records, providing logistical support, providing legal and policy support, orientation and training to Tribunal members and informing clients of Tribunal procedures and directives.

Telefilm Canada

Strategic Outcome

Canadians have access to high quality, popular Canadian audio-visual productions.

Program Activity Descriptions

Audience development for canadian audiovisual productions

The Canada Feature Film Fund (CFFF) is the primary instrument of the federal government's Canadian Feature Film Policy, entitled From Script to Screen: New Policy Directions for Canadian Feature Film. The objective of the Policy, and of the CFFF, is to capture 5% of the domestic box office. The CFFF provides assistance for screenwriting, project development, production, marketing and dubbing and subtitling of quality Canadian feature films and official co-productions that have high box office potential in Canada. In administering the CFFF, Telefilm seeks to support distinctively Canadian feature films that reflect Canadian society, including its cultural diversity. The financial assistance provided by Telefilm Canada is intended to contribute to the overall growth, and the professional and economic development of the Canadian film industry. Telefilm's financial participation may take various forms: investments, conditionally repayable advances, grants or performance envelopes. As an investor, Telefilm Canada shares the risks and eventual revenues of the productions it participates in financially. The CFFF is the subject of a Memorandum of Understanding

(MOU) between Telefilm Canada and the Department of Canadian Heritage. Under the terms of the MOU, a minimum of one-third of funds are reserved for French-language projects.

Canadian audiovisual industry development

This program activity is intended to complement Telefilm Canada's assistance to the Canadian audiovisual industry-feature film, television and interactive media sectors, by supporting activities that enhance the overall environment and conditions in which Canadian content creators produce, promote, sell and distribute their productions. The objectives of these activities are: to provide opportunities for Canadian companies in the audiovisual industry to leverage other sources of financing in Canada and abroad; to increase their capacity through sales and business development at markets; to provide high quality training initiatives and events for industry professionals, and to provide career advancement opportunities for content creators from visible minority, aboriginal and official languages communities.

Support in the form of grants is provided for the following: festivals and events that can raise the profile of Canadian productions with Canadian audiences; industry professionals who attend international festivals and markets; and professional development initiatives. In addition, Telefilm Canada certifies official treaty co-productions on behalf of the Minister of Canadian Heritage.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Ministry Summary

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				
\$	\$	\$	\$		\$	\$	\$
...	216,810,505	...	...	1			
...	...	8,850,426	...	1a			
...	...	335,320	...				
...	...	179,070	...				
...	...	12,723,724	...				
...	...	3,318,186	...				
...	...	(85,000)	...				
...	...	(75,000)	...				
...	...	(4,090,379)	...				
...	...	(1,445,804)	...				
...	216,810,505	8,850,426	10,860,117				
...	901,280,805	...	...		
...	...	136,046,207	...				
...	...	31,757,713	...				
...	...	4,090,379	...				
...	...	150,000	...				
...	...	(335,320)	...				
...	...	(127,000)	...				
...	...	(75,000)	...				
...	...	(250,000)	...				
...	...	(587,088)	...				
...	901,280,805	167,803,920	2,865,971		1,062,798,460	9,152,236	1,164,187,478
...	25,761,886	...	1,618,877	(S)			
...	78,649	...	227	(S)	27,380,763	...	29,689,702
...	2,000	...	(2,000)	(S)	78,876	...	77,638
...	1,196,000	...	50,635	(S)	...	...	...
...	...	...	...	(S)	1,246,635	...	1,209,769
...	637,000	...	268,145	(S)	905,145	...	872,784
...	182,000	...	38,177	(S)	220,177	...	225,093

Department
 Operating expenditures
 Transfer of \$335,320 from Canadian Heritage Vote 5
 Transfer from: Vote 5
 TB Vote 15 ⁽¹⁾
 TB Vote 25 ⁽¹⁾
 TB Vote 30 ⁽¹⁾
 Transfer to: Vote 1 (Citizenship and Immigration)
 Vote 1 (Health)
 Vote 5
 Vote 55
 Total—Vote 1
 Grants and contributions
 Transfer of \$2,650,000 from Canadian Heritage
 Vote 1 and \$150,000 from Indian Affairs and Northern Development Vote 1
 Transfer of \$1,440,379 from Canadian Heritage
 Vote 1
 Transfer from: Vote 1
 Vote 1 (Indian Affairs and Northern Development)
 Transfer to: Vote 1
 Vote 10
 Vote 10 (Health)
 Vote 65
 Vote 85 (Industry)
 Total—Vote 5
 Contributions to employee benefit plans
 Minister of Canadian Heritage and Official Languages—Salary and motor car allowance
 Minister of State (Sport)—Motor car allowance
 Salaries of the Lieutenant Governors (*Salaries Act*)
 Payments under the *Lieutenant Governors Superannuation Act*
 Supplementary retirement benefits—Former Lieutenant Governors

Ministry Summary—Continued

Source of authorities										Disposition of authorities			
Available from previous years	As shown in			Adjustments, Supplementary Estimates and transfers	Total available for use	Vote		Used in the current year		Lapsed or (overexpended)	Available for use in subsequent years		
	\$	\$	\$					\$	\$		\$	\$	
6,348	...	...	...	2,464,458	2,470,806	(S)	Spending of proceeds from the disposal of surplus Crown assets	6,371	...	...	2,464,435	142,999
6,348	1,145,948,845	176,654,346	18,164,607	1,340,774,146			Total Department—Budgetary	1,313,631,853	24,677,858	...	2,464,435	1,474,633,248	
...	181,696,784	...	...	181,696,784	10		Canada Council for the Arts					
...	...	1	127,000	127,000	10a		Payments to the Canada Council for the Arts						
...	...	...	...	...			Transfer of \$127,000 from Canadian Heritage Vote 5					
...	181,696,784	1	127,000	181,823,785			Transfer from Vote 5						
...	...	...	...	...			Total—Vote 10	181,637,816	185,969	...	...	183,115,891
...	181,696,784	1	127,000	181,823,785			Total Agency—Budgetary	181,637,816	185,969	...	...	183,115,891
...	985,342,149	...	...	985,342,149	15		Canadian Broadcasting Corporation					
...	...	...	...	...	15b		Payments to the Canadian Broadcasting Corporation for operating expenditures					
...	...	46,238,911	...	46,238,911			Payments to the Canadian Broadcasting Corporation for operating expenditures						
...	985,342,149	46,238,911	...	1,031,581,060			Total—Vote 15	1,031,581,060	...	...	...	1,017,587,060
...	4,000,000	...	...	4,000,000	20		Payments to the Canadian Broadcasting Corporation for working capital	4,000,000	...	...	...	4,000,000
...	101,564,000	...	...	101,564,000	25		Payments to the Canadian Broadcasting Corporation for capital expenditures	101,564,000	...	...	...	117,929,000
...	...	...	...	...	30		Pursuant to subsection 46.1(3)(b) of the <i>Broadcasting Act</i> , to authorize a total indebtedness in respect of borrowings under subsections 46.1(1) and 46.1(2) of the Act of an amount not to exceed \$220,000,000					
...	1	...	...	...	1			...	1	...	...	...
...	1,090,906,150	46,238,911	...	1,137,145,061			Total Agency—Budgetary	1,137,145,060	1	...	...	1,139,516,060
...	55,850,000	...	...	55,850,000	35		Canadian Museum for Human Rights					
...	...	...	...	...			Payments to the Canadian Museum for Human Rights for operating and capital expenditures					
...	...	...	222,657	222,657			Transfer from TB Vote 30 ⁽¹⁾	56,072,657	...	...	...	26,700,000
...	55,850,000	...	222,657	56,072,657			Total—Vote 35						
...	55,850,000	...	222,657	56,072,657			Total Agency—Budgetary	56,072,657	...	...	...	26,700,000

Ministry Summary—Continued

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in		Adjustments, warrants and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$	\$	\$	\$	\$	
...	...	...	1,445,804	1,445,804	Transfer from: Vote 1 TB Vote 15 ⁽¹⁾ TB Vote 25 ⁽¹⁾ TB Vote 30 ⁽¹⁾ Total—Vote 55	95,858,272	8,744,542	...	103,907,953
...	...	...	191,485	191,485		3,659,653	8,338,318	...	7,556,243
...	...	...	4,705,585	4,705,585		12,147,473	...	...	12,895,385
...	...	...	1,188,894	1,188,894		200,342	...	...	103,537
195,268	...	...	93,673	288,941	Appropriations not required for the current year	...	...	...	4,415
195,268	120,285,150	2	8,556,779	129,037,199	Total Agency—Budgetary	111,865,740	17,082,860	88,599	124,467,533
National Arts Centre Corporation									
...	35,183,033	...	...	35,183,033	65	Payments to the National Arts Centre Corporation for operating expenditures			
...	...	1	...	1	65b	Transfer of \$250,000 from Canadian Heritage Vote 3, and \$250,000 from Western Economic Diversification Vote 5			
...	...	...	250,000	250,000		Transfer from: Vote 5			
...	...	...	250,000	250,000		Vote 5 (Western Economic Diversification)			
...	...	...	451,947	451,947		TB Vote 15 ⁽¹⁾			
...	35,183,033	1	951,947	36,134,981		Total—Vote 65	36,131,175	3,806	35,402,307
...	35,183,033	1	951,947	36,134,981		Total Agency—Budgetary	36,131,175	3,806	35,402,307
National Battlefields Commission									
...	7,485,555	...	...	7,485,555	70	Program expenditures			
...	...	...	367,716	367,716		Transfer from TB Vote 25 ⁽¹⁾			
...	7,485,555	...	367,716	7,853,271		Total—Vote 70	7,139,887	713,384	7,162,118
...	386,844	...	130,574	517,418	(S)	Contributions to employee benefit plans	517,418	...	505,023
...	1,600,000	...	631,337	2,231,337	(S)	Expenditures pursuant to subsection 29.1(1) of the <i>Financial Administration Act</i>	2,231,335	2	1,787,369
...	9,472,399	...	1,129,627	10,602,026		Total Agency—Budgetary	9,888,640	713,386	9,454,510

National Film Board				National Museum of Science and Technology			
...	67,217,560	...	75	...	67,217,560	...	75
...	...	438,135		...	438,135	...	
...	...	830,272		...	830,272	...	
...	67,217,560	...		...	68,485,967	...	
...	...	1,268,407		...	5,827,859	...	
5,827,859	67,217,560	...	(S)	...	5,827,859	...	(S)
Total Agency—Budgetary				Total Agency—Budgetary			
...	67,217,560	...		...	74,313,826	...	
National Gallery of Canada				National Museum of Science and Technology			
...	41,266,222	...	80	...	41,266,222	...	90
...	
...	...	1,685,898	80b	...	1,685,898	...	90b
...	...	150,000		...	150,000	...	
...	41,266,222	1,685,898		...	43,102,120	...	
...	41,266,222	1,685,898	85	...	8,000,000	...	85
...	8,000,000	...		...	8,000,000	...	
...	49,266,222	1,685,898		...	51,102,120	...	
Total Agency—Budgetary				Total Agency—Budgetary			
...	49,266,222	1,685,898		...	51,102,120	...	
...	30,684,131	...	90	...	30,684,131	...	90
...	...	3,696,472		...	3,696,472	...	
...	...	890,737		...	890,737	...	
...	...	99,852		...	99,852	...	
...	30,684,131	3,696,472		...	35,371,192	...	
...	30,684,131	3,696,472		...	35,371,192	...	
Total Agency—Budgetary				Total Agency—Budgetary			
...	30,684,131	3,696,472		...	35,371,192	...	
...	9,717,478	...	95	...	9,717,478	...	95
...	
...	...	1		...	1	...	
...	...	50,000		...	50,000	...	
...	...	25,000		...	25,000	...	
...	...	4,000		...	4,000	...	
...	...	50,000		...	50,000	...	

Ministry Summary—Concluded

Available from previous years	Source of authorities			Vote	Disposition of authorities			
	As shown in	Supplementary Estimates	Adjustments, warrants and transfers		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
\$	\$	\$	\$		\$	\$	\$	\$
...	...	...	429,255					
...	...	...	171,677					
...	9,717,478	1	729,932		9,417,620	1,029,791	...	9,825,453
...	19,950,000	...	...	100	19,545,445	404,555	...	20,471,824
...	1,170,174	...	108,454	(S)	1,278,628	...	...	1,269,031
...	2,000	...	(1,947)	(S)	53	...	...	2,122
...	...	...	218	(S)	...	...	218	...
...	30,839,652	1	836,657		30,241,746	1,434,346	218	31,568,430
...	85,766,472	...	...	105	87,581,886	4,046,781	...	92,683,474
...	...	...	606,797		13,339,518	...	...	13,957,770
...	...	...	3,297,900		870	...	...	970
...	...	...	1,957,498		52,825	...	...	126,349
...	85,766,472	...	5,862,195	(S)	...	...	...	...
...	13,195,076	...	144,442	(S)	...	...	...	...
...	...	...	870	(S)	...	...	...	...
...	...	...	52,825	(S)	...	...	...	...
...	98,961,548	...	6,060,332		100,975,099	4,046,781	...	106,768,563
...	12,401,003	...	...	110	10,667,623	2,225,324	...	11,615,830
...	...	...	79,246		1,221,089	...	...	1,251,476
...	...	...	303,538		64	...	...	...
...	...	...	109,160		...	...	...	...
...	12,401,003	...	491,944	(S)	...	...	...	...
...	1,253,270	...	(32,181)	(S)	...	...	...	...
64	...	...	...		...	...	...	...
64	13,654,273	...	459,763		11,888,776	2,225,324	...	12,867,306

Program Activity

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use	Total authorities available for use	Authorities used in the current year	Authorities available for use
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department																		
Official languages	15,365,600	13,889,504	...	...	...	340,616,509	340,561,244	...	...	...	...	...	...	...	355,982,109	354,450,748	...	...
Cultural industries	27,496,728	25,589,027	...	...	...	287,021,063	281,496,752	...	...	3,500,000	3,558,296	...	...	...	311,017,791	303,527,483	...	...
Sport	16,529,204	14,526,739	...	...	...	196,926,812	196,602,216	...	...	...	...	...	...	...	213,456,016	211,128,955	...	...
Arts	11,577,671	10,082,526	...	...	...	104,685,260	104,497,091	...	...	...	...	...	...	...	116,262,931	114,579,617	...	...
Internal services	120,992,635	115,857,584	...	...	...	...	...	...	...	...	...	...	...	...	120,992,635	115,857,584	...	...
Promotion of and attachment to Canada	37,640,853	34,274,667	...	...	...	52,736,232	50,327,479	...	...	500,000	151,621	...	...	...	89,877,085	84,450,525	...	...
Engagement and community participation	13,817,618	12,503,285	...	...	...	76,143,339	75,737,509	...	...	...	...	...	...	...	89,960,957	88,240,794	...	...
Heritage	28,977,819	26,955,291	...	...	...	14,946,803	14,701,491	...	...	700,000	260,635	...	...	...	43,224,622	41,396,147	...	...
Sub-total	272,398,128	253,678,623	...	...	...	1,073,076,018	1,063,923,782	...	...	4,700,000	3,970,552	...	...	...	1,340,774,146	1,313,631,853	...	...
Revenues netted against expenditures	(4,700,000)	(3,970,552)	...	...	...	...	...	...	...	(4,700,000)	(3,970,552)	...	...	...	...	...	...	...
Total Department—Budgetary	267,698,128	249,708,071	...	...	...	1,073,076,018	1,063,923,782	...	...	...	...	...	...	...	1,340,774,146	1,313,631,853	...	...
Canada Council for the Arts—Budgetary	181,823,785	181,637,816	...	...	...	...	...	...	...	...	...	...	...	...	181,823,785	181,637,816	...	...
Canadian Broadcasting Corporation—Budgetary	1,137,145,061	1,137,145,060	...	...	...	...	...	...	...	...	...	...	...	...	1,137,145,061	1,137,145,060	...	...
Canadian Museum for Human Rights—Budgetary	56,072,657	56,072,657	...	...	...	...	...	...	...	...	...	...	...	...	56,072,657	56,072,657	...	...
Canadian Museum of Civilization—Budgetary	71,218,048	71,218,048	...	...	...	...	...	...	...	...	...	...	...	...	71,218,048	71,218,048	...	...
Canadian Museum of Immigration at Pier 21—Budgetary	4,576,085	4,576,085	...	...	...	...	...	...	...	...	...	...	...	...	4,576,085	4,576,085	...	...
Canadian Museum of Nature—Budgetary	33,281,985	33,281,985	...	...	...	...	...	...	...	...	...	...	...	...	33,281,985	33,281,985	...	...

Canadian Radio-television and Telecommunications Commission

Internal services	19,856,905	14,950,198	...	...	...	14,585,893	14,585,893	...	...	5,271,012	364,305
Canadian broadcasting	18,330,203	20,036,784	...	...	...	15,528,031	15,528,031	...	...	2,802,172	4,508,753
Canadian telecommunications	18,104,811	19,098,410	...	...	...	12,450,025	12,450,025	...	...	5,694,786	6,648,385
Sub-total	56,291,919	54,085,392	...	...	...	42,563,949	42,563,949	...	...	13,727,970	11,521,443
Revenues netted against expenditures	(42,563,949)	(42,563,949)	(42,563,949)	(42,563,949)

Total Agency—Budgetary	13,727,970	11,521,443	13,727,970	11,521,443
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Library and Archives of Canada

Managing the documentary heritage of interest to Canada	56,187,270	44,327,460	11,997,971	3,659,653	36,000	34,146	68,221,241	48,021,259
Internal services	30,773,500	32,356,952	...	...	...	...	...	...	...	30,773,500	32,356,952
Making the documentary heritage known and accessible for use	21,612,694	19,632,513	...	...	1,710,000	1,710,000	550,000	392,171	...	22,772,694	20,950,342
Managing the disposition of the Government of Canada records of continuing value	7,269,764	10,537,187	...	...	...	...	...	...	...	7,269,764	10,537,187
Sub-total	115,843,228	106,854,112	11,997,971	3,659,653	1,746,000	1,744,146	550,000	392,171	...	129,037,199	111,865,740
Revenues netted against expenditures	(550,000)	(392,171)	...	...	...	...	(550,000)	(392,171)	...	...	...

Total Agency—Budgetary	115,293,228	106,461,941	11,997,971	3,659,653	1,746,000	1,744,146	129,037,199	111,865,740
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National Arts Centre Corporation—

Budgetary	36,134,981	36,131,175	36,134,981	36,131,175
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National Battlefields Commission

Internal services	7,031,026	6,482,917	7,031,026	6,482,917
Conservation and development	2,749,000	2,321,128	...	...	...	...	...	...	...	2,749,000	2,321,128
Public education and services	822,000	1,084,595	822,000	1,084,595

Total Agency—Budgetary	10,602,026	9,888,640	10,602,026	9,888,640
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National Film Board

Production of audiovisual works	48,670,015	45,224,548	80,800	90,000	2,528,000	421,433	...	46,222,815	44,893,115
Distribution, accessibility, outreach	19,773,644	18,630,020	...	...	168,000	161,800	5,924,446	4,285,136	...	14,017,198	14,506,684
Internal services	8,242,954	8,483,248	...	...	3,000	...	...	...	...	8,245,954	8,483,248
Revolving Fund	5,827,859	(475,902)	...	...	...	...	...	...	...	5,827,859	(475,902)

Sub-total	82,514,472	71,861,914	...	...	251,800	251,800	8,452,446	4,706,569	...	74,313,826	67,407,145
Revenues netted against expenditures	(8,452,446)	(4,706,569)	...	...	...	...	(8,452,446)	(4,706,569)	...	...	...

Total Agency—Budgetary	74,062,026	67,155,345	251,800	251,800	74,313,826	67,407,145
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Program Activity—Concluded

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
National Gallery of Canada—Budgetary	51,102,120	51,102,120	...	...	...	...	...	...	...	...	...	...	...	...	...	51,102,120	51,102,120	...
National Museum of Science and Technology—Budgetary	35,371,192	35,371,192	...	...	...	...	...	...	...	...	...	...	...	...	...	35,371,192	35,371,192	...
Office of the Co-ordinator, Status of Women																		
Women's participation in Canadian society	5,447,099	3,174,805	...	...	...	...	19,950,000	19,545,445	...	...	...	...	...	...	...	25,397,099	22,720,250	...
Internal services	4,191,377	5,560,258	...	...	...	...	...	...	...	...	...	...	...	...	...	4,191,377	5,560,258	...
Strategic policy analysis, planning and development	2,087,834	1,961,238	...	...	...	...	...	...	...	...	...	...	...	...	...	2,087,834	1,961,238	...
Total Agency—Budgetary	11,726,310	10,696,301	...	...	...	...	19,950,000	19,545,445	...	...	...	...	...	...	...	31,676,310	30,241,746	...
Public Service Commission																		
Internal services	39,053,827	37,979,809	...	...	...	...	...	...	...	...	...	...	...	...	...	39,053,827	37,979,809	...
Staffing services and assessment	45,807,661	40,050,199	...	...	...	...	...	...	...	14,000,000	10,867,661	...	...	...	...	31,807,661	29,182,538	...
Oversight of integrity of staffing and political neutrality	22,479,321	22,245,608	...	...	...	...	...	...	...	...	...	...	...	...	...	22,479,321	22,245,608	...
Appointment integrity and political neutrality	11,681,071	11,567,144	...	...	...	...	...	...	...	...	...	...	...	...	...	11,681,071	11,567,144	...
Sub-total	119,021,880	111,842,760	...	...	...	...	...	...	...	14,000,000	10,867,661	...	...	...	...	105,021,880	100,975,099	...
Revenues netted against expenditures	(14,000,000)	(10,867,661)	...	...	...	...	...	...	...	(14,000,000)	(10,867,661)	...	...	...	...	...	...	...
Total Agency—Budgetary	105,021,880	100,975,099	...	...	...	...	...	...	...	...	...	...	...	...	...	105,021,880	100,975,099	...
Public Service Labour Relations Board																		
Adjudication, mediation and compensation analysis and research	10,075,838	8,313,169	...	...	...	...	...	...	...	...	...	...	...	...	...	10,075,838	8,313,169	...
Internal services	4,038,262	3,575,607	...	...	...	...	...	...	...	...	...	...	...	...	...	4,038,262	3,575,607	...
Total Agency—Budgetary	14,114,100	11,888,776	...	...	...	...	...	...	...	...	...	...	...	...	...	14,114,100	11,888,776	...

Public Service Staffing

Tribunal

Adjudication and mediation of
complaints filed under the *Public
Service Employment Act*
Internal services

4,000,090	3,477,183	...	...	...	...	...	...	...	...	4,000,090	3,477,183
1,597,670	1,269,654	...	...	...	...	...	...	...	...	1,597,670	1,269,654
Total Agency—Budgetary	4,746,837	...	...	...	...	...	...	...	...	5,597,760	4,746,837

Registry of the Public Servants

Disclosure Protection

Tribunal

Reprisal hearings
program

1,818,372	940,308	...	...	...	...	...	...	...	...	1,818,372	940,308
Total Agency—Budgetary	940,308	...	...	...	...	...	...	...	...	1,818,372	940,308

Telefilm Canada

Audience development for
canadian audio visual
productions
Internal services
Canadian audiovisual industry
development

86,837,000	89,722,935	...	...	...	...	...	...	...	...	86,837,000	89,722,935
13,600,672	11,707,967	...	...	...	...	...	...	...	...	13,600,672	11,707,967
5,233,000	4,236,242	...	...	...	...	...	...	...	...	5,233,000	4,236,242
Total Agency—Budgetary	105,670,672	...	...	...	...	...	...	...	...	105,670,672	105,667,144

Total Ministry—

Budgetary

2,332,058,386	2,286,186,043	11,997,971	3,659,653	1,095,023,818	1,085,465,173	3,439,080,175	3,375,310,869
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Source of authorities				Disposition of authorities						
Available from previous years	As shown in			Total available for use	Department	Used in the current year	Variance	Available for use in subsequent years		Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers					\$	\$	
\$	\$	\$	\$	\$		\$	\$	\$	\$	\$
...	72,775,054	...	(2,952,093)	69,822,961	Grants	69,595,441	227,520	...	...	56,300,000
					Grants to support Canadian periodicals through the Canada Periodical Fund					
					Grants to organizations, associations and institutions to promote the vitality and long-term development of official-language minority communities through the Development of official-language communities program	6,250,717	...	...	...	6,592,173
...	33,322,973	...	(27,072,256)	6,250,717	Grants to the Athlete assistance program	25,875,340	660	...	...	26,107,783
...	27,000,000	...	(1,124,000)	25,876,000	Grants to the Canada Cultural Investment Fund	19,019,844	...	...	...	15,685,600
...	19,038,432	...	(18,588)	19,019,844	Grants in support of the Building communities through arts and heritage program					
...	14,355,000	...	(4,804,085)	9,550,915	Grants to the Canada Arts Presentation Fund	9,514,241	36,674	...	...	8,399,200
...	10,500,000	...	(2,775,937)	7,724,063	Grants to the Canada Book Fund	7,724,063	...	...	...	7,025,086
...	8,300,000	...	(7,889,421)	410,579	Grants in support of the Celebration and commemoration program	405,003	5,576	...	...	...
...	5,500,000	...	(630,118)	4,869,882	Grants to organizations, associations and institutions to promote the full recognition and use of the official languages in canadian society through the Enhancement of official languages program	4,829,987	39,895	...	...	8,473,765
...	5,599,842	...	(5,091,971)	507,871	Grant to TV5 Monde	507,871	...	...	...	655,167
...	8,000,000	...	(564,310)	7,435,690	Grants to the Canada Music Fund	7,435,690	...	...	...	7,049,448
...	2,000,000	...	(2,000,000)	...	Grants to the Canada Cultural Spaces Fund	...	...	...	...	...
...	4,000,000	...	(3,291,060)	708,940	Grant to canadian museums and heritage organizations to promote professional management of, and access to, Canada's diverse heritage	708,753	187	...	...	2,105,630
...	2,500,000	...	(457,078)	2,042,922	Grants to support the Aboriginal peoples' program	2,042,921	1	...	...	1,774,587
...	1,340,000	...	(757,586)	582,414	Grants to institutions and public authorities in Canada in accordance with section 35 of the <i>Cultural Property Export and Import Act</i>	582,414	...	...	...	586,568
...	1,163,680	...	(441,353)	722,327	(S) Payments under the <i>Lieutenant Governors Superannuation Act</i>	512,396	209,931	...	...	394,619
...	637,000	...	268,145	905,145	Grants in support of the Canadian studies program	905,145	...	...	...	872,783
...	1,150,060	...	(1,086,135)	63,925	Grants in support of the Human rights program	63,925	...	...	...	...
...	200,000	...	(196,300)	3,700	(S) Supplementary retirement benefits—Former Lieutenant Governors	3,700	...	...	...	80,387
...	182,000	...	38,177	220,177	Grants to the Lieutenant Governors of the provinces of Canada towards defraying the costs incurred in the exercise of their duties:	220,177	...	...	...	225,093
					Quebec					147,372
	147,372		...	147,372		147,372			...	147,372

...	105,627	(7,627)	98,000	Ontario	98,000	...	98,431
...	97,814	...	97,814	British Columbia	97,814	...	97,814
...	77,590	80	77,590	Newfoundland and Labrador	77,590	...	77,590
...	75,940	...	75,940	Alberta	75,940	...	75,940
...	73,762	...	73,762	Manitoba	73,762	...	73,762
...	73,758	...	73,758	Saskatchewan	73,758	...	73,758
...	64,199	...	64,199	Nova Scotia	64,199	...	64,199
...	62,947	...	62,947	New Brunswick	62,947	...	62,942
...	57,071	...	57,071	Prince Edward Island	57,071	...	57,071
...	100,000	(83,000)	17,000	Grants in support of innovative youth exchange projects	17,000	...	...
...	3,000,000	...	3,000,000	Grant to the Mich��lle Jean Foundation	3,000,000	...	...
...	1,700,000	...	1,700,000	Grants in support of the Youth Take Charge program	1,700,000	...	...
...	218,500,041	4,700,080	162,263,525	Total—Grants	160,043,081	2,220,444	143,156,768
Contributions							
...	192,709,011	24,846,743	217,555,754	Contributions to support the Development of official language communities program	217,500,489	55,265	225,418,803
...	105,923,289	10,378,878	116,302,167	Contributions to support the Enhancement of official languages program	116,302,167	...	118,813,200
...	117,000,972	1,310,372	147,069,057	Contributions for the Sport support program	146,916,885	152,172	113,657,960
...	31,984,907	57,288	54,782,195	Contributions to support the Aboriginal peoples' program	54,640,023	142,172	59,040,288
...	16,315,575	7,666,180	23,981,755	Contributions for the Games' hosting program	23,809,991	171,764	58,499,142
...	28,366,301	6,854,635	35,220,936	Contributions to the Canada Book Fund	35,178,962	41,974	36,001,249
...	22,949,850	4,655,056	27,604,906	Contributions to the Canada Cultural Spaces Fund	27,430,352	174,554	61,549,649
...	23,828,331	1,972,197	25,800,528	Contributions to the Canada Music Fund	25,800,528	...	25,340,985
...	20,400,000	(20,400,000)	...	Contributions to the Canadian Television Fund	17,000,000	...	119,950,000
...	19,776,000	(1,076,000)	17,000,000	Contributions in support of the Katimavik program	...	...	20,411,654
...	6,329,553	(191,513)	6,137,960	Contributions in support of the Celebration and commemoration program	5,769,102	368,858	49,754,485
...	17,378,855	1,240,823	18,619,678	Contributions to the Canada Arts Presentation Fund	18,618,678	1,000	21,649,785
...	17,686,359	429,792	18,116,151	Contributions in support of the Exchanges Canada Initiative	18,116,151	...	17,882,489
...	22,742,440	(472,440)	22,270,000	Contributions to the Canada Arts Training Fund	22,270,000	...	21,825,000
...	6,625,000	(6,625,000)	...	Contributions to the Canada New Media Fund	...	...	14,300,000
...	12,076,284	105,270	12,181,554	Contributions to Canadian museums and heritage organizations to promote professional management of, and access to, Canada's diverse heritage	12,146,174	35,380	12,195,813
...	6,144,273	(311,444)	5,832,829	Contributions to the Canada Cultural Investment Fund	5,820,401	12,428	...
...	4,460,900	214,779	4,675,679	Contributions to TV5	4,675,345	334	5,093,440
...	2,305,000	(5,000)	2,300,000	Contributions to non-profit cultural organizations and institutions to enhance cultural infrastructure and support cultural development: Contributions to Fathers of Confederation Buildings Trust, Charlottetown, PEI	2,300,000	...	1,875,000
...	4,800,000	1,688,141	6,488,141	Contributions in support of the Building communities through arts and heritage program	6,476,758	11,383	6,154,664
...	1,999,544	1,297,140	3,296,684	Contributions to support the Canada Periodical Fund	3,118,917	177,767	...

Transfer Payments—Concluded

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in		Adjustments, warrants and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$						
...	390,000	215,000	...	605,000	605,000	...	...	590,000
...	192,280	78,094	...	270,374	270,373	1	...	162,701
...	315,040	1,942,985	...	2,258,025	2,258,025	...	...	1,214,254
...	900,000	565,600	...	1,465,600	1,250,000	215,600	...	2,199,883
...	...	27,024,923	...	134,146,000	134,146,000	...	...	...
...	107,121,077	26,876	...	6,212,006	1,140,866	5,071,140	...	...
...	6,185,130	619,514	...	619,514	319,514	300,000	...	...
...	...	...	...	...	...	...	...	28,548,143
...	683,599,764	64,108,889	...	910,812,493	903,880,701	6,931,792	...	1,022,128,587
...	902,099,805	3,172,293	...	1,073,076,018	1,063,923,782	9,152,236	...	1,165,285,355
Library and Archives of Canada								
Grants								
...	25,000	...	...	25,000	24,505	495	...	27,528
...	11,000	...	...	11,000	9,641	1,359	...	11,333
...	36,000	...	...	36,000	34,146	1,854	...	38,861
Contributions								
...	640,000	(640,000)	...	...	...	...	...	...
...	570,000	...	...	570,000	570,000	...	...	570,000
...	500,000	(500,000)	...	...	...	...	...	...
...	...	1,140,000	...	1,140,000	1,140,000	...	...	1,140,000
...	...	...	...	...	...	...	...	794,507
...	1,710,000	...	...	1,710,000	1,710,000	...	...	2,504,507
...	1,746,000	...	...	1,746,000	1,744,146	1,854	...	2,543,368

National Film Board						
Grants						
...	15,000	...	500	15,500	...	13,500
Grants in support and promotion of Canadian cinematography						
Contributions						
...	235,000	...	1,300	236,300	...	235,000
Contributions in support and promotion of Canadian cinematography						
...	250,000	...	1,800	251,800	...	248,500
Total Agency						
Office of the Co-ordinator, Status of Women						
Grants						
...	14,750,000	...	...	14,750,000	...	14,691,439
Women's program—Grants to women's and other voluntary organizations for the purpose of furthering women's participation in Canadian society						
Contributions						
...	5,200,000	...	...	5,200,000	...	4,803,829
...	...	...	...	...	...	976,556
...	5,200,000	...	...	5,200,000	...	5,780,385
Total—Contributions						
...	19,950,000	...	...	19,950,000	...	20,471,824
Total Agency						
...	924,045,805	167,803,920	3,174,093	1,095,023,818	9,558,645	1,188,549,047
Total Ministry						

(S) Statutory transfer payment.

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Department of Culture and Communications			
Budgetary (respendable revenues)			
Cultural Industries	3,500,000	3,558,296	3,798,618
Promotion of and attachment to Canada Heritage	500,000	151,621	...
	700,000	260,635	319,339
Total Department—Budgetary	4,700,000	3,970,552	4,117,957
Canadian Radio-television and Telecommunications Commission			
Budgetary (respendable revenues)			
Internal services			
Part I Broadcasting licence fees and Telecommunications fees	14,585,893	14,585,893	14,178,935
Canadian broadcasting			
Part I Broadcasting licence fees	15,528,031	15,528,031	15,174,958
Canadian telecommunications			
Telecommunications fees	12,450,025	12,450,025	11,960,180
Total Agency—Budgetary	42,563,949	42,563,949	41,314,073
Library and Archives of Canada			
Budgetary (respendable revenues)			
Making the documentary heritage known and accessible for use	550,000	392,171	367,412
Total Agency—Budgetary	550,000	392,171	367,412
National Film Board			
Budgetary (respendable revenues)			
Production of audiovisual works	2,528,000	421,433	2,039,889
Distribution, accessibility, outreach	5,924,446	4,285,136	4,679,250
Total Agency—Budgetary	8,452,446	4,706,569	6,719,139
Public Service Commission			
Budgetary (respendable revenues)			
Staffing services and assessment			
Assessment and counselling services and products	14,000,000	10,867,661	11,183,261
Total Agency—Budgetary	14,000,000	10,867,661	11,183,261
Total Ministry—Budgetary	70,266,395	62,500,902	63,701,842

Revenues

	Current year		Previous year	
	\$		\$	
Department				
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	8,551,631	7,874,440		
Adjustments to prior year's payables	9,909,276	15,334,536		
	18,460,907	23,208,976		
Sales of goods and services—				
Lease and use of public property	...	(850)		
Services of a non-regulatory nature	3,694,636	3,669,210		
Sales of goods and information products	76,293	68,188		
Other fees and charges	217,228	221,260		
	3,988,157	3,957,808		
Proceeds from the disposal of surplus Crown assets	2,464,458	6,348		
Miscellaneous revenues—				
Proceeds from federal-provincial lotteries	66,205,025	64,890,452		
Proceeds from interest on Expo 2010 Canada Pavilion bank accounts	440	...		
Sundries	390,700	746,749		
	66,596,165	65,637,201		
Total Department	91,509,687	92,810,333		
Canadian Radio-television and Telecommunications Commission				
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	9,049	42,093		
Adjustments to prior year's payables	28,037	277,450		
	37,086	319,543		
Sales of goods and services—				
Rights and privileges—				
Canadian broadcasting— Part II Broadcasting licence fees	100,000,000	415,279,112		
Services of a regulatory nature—				
Canadian broadcasting—Part I Broadcasting licence fees	28,368,511	26,524,923		
Canadian telecommunications—Telecommunications fees	20,042,595	24,064,348		
Internal services—Part I Broadcasting licence fees and Telecommunications fees				
	14,585,893	13,946,000		
	62,996,999	64,535,271		
	162,996,999	479,814,383		
Proceeds from the disposal of surplus Crown assets	375	150		
Miscellaneous revenues—				
Interest and penalties—				
Interest and administrative monetary penalties	1,957,870	18,698,212		
Total Agency	164,992,330	498,832,288		
Library and Archives of Canada				
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	31,283	45,812		
Adjustments to prior year's payables	152,202	180,904		
	183,485	226,716		
Sales of goods and services—				
Sales of goods and information products	358,357	352,115		
Other fees and charges—				
Receipts from photo duplication services	30,340	26,036		
	388,697	378,151		
Proceeds from the disposal of surplus Crown assets	93,673	195,268		
Miscellaneous revenues	23,092	42,334		
Total Agency	688,947	842,469		
National Battlefields Commission				
Other revenues—				
Sales of goods and services—				
Other fees and charges—				
Section 29.1 of the <i>Financial Administration Act</i>	2,231,337	1,787,373		
Total Agency	2,231,337	1,787,373		
National Film Board				
Other revenues—				
Sales of goods and services—				
Rights and privileges	1,382,890	1,837,052		

Revenues—Concluded

	Current year	Previous year	Current year	Previous year
	\$	\$	\$	\$
Sales of goods and information products	3,355,014	5,054,061		
Other fees and charges—				
Gains on foreign exchange revaluations at year-end	(31,335)	(171,974)		
Deferred revenues	225,773	(22,403)	1,157	5,066
	194,438	(194,377)	40,051	22,654
Total Agency	4,932,342	6,696,736	41,208	27,720
Office of the Co-ordinator, Status of Women			...	64
Other revenues—			41,208	27,784
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	72,210	53,521		
Adjustments to prior year's payables	264,144	27,174		
	336,354	80,695		
Proceeds from the disposal of surplus Crown assets	218	...		29
Miscellaneous revenues—			35,970	27,462
Gifts to the Crown	462	...		
Sundries	...	15	35,970	27,491
	462	15	5	...
Total Agency	337,034	80,710	35,975	27,491
Public Service Commission				
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	29,723	57,592	7	72
Adjustments to prior year's payables	113,807	210,418	23,522	36,150
	143,530	268,010	23,529	36,222
Sales of goods and services—			30,015	40
Services of a non-regulatory nature—				
Assessment and counselling services and products	10,921,686	11,309,611	53,544	36,262
Proceeds from the disposal of surplus Crown assets	870	970		
Miscellaneous revenues—				
Assessment, diagnostic and career counselling services	1,539,471	1,535,764	19,262,069	24,195,373
Sundries	1,423	9,276	185,459,218	503,944,062
	1,540,894	1,545,040	2,559,594	202,800
			70,148,503	85,922,842
Total Agency	12,606,980	13,123,631	277,429,384	614,265,077
Registry of the Public Servants Disclosure Protection Tribunal				
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures				
Adjustments to prior year's payables				
Miscellaneous revenues				
Total Agency				
Ministry Summary				
Other revenues—				
Refunds of previous years' expenditures				
Sales of goods and services				
Proceeds from the disposal of surplus Crown assets				
Miscellaneous revenues				
Total Ministry				

SECTION 6

2010-2011

PUBLIC ACCOUNTS OF CANADA

Citizenship and Immigration

Department

Immigration and Refugee Board of
Canada

CONTENTS

	<i>Page</i>
Strategic outcome and program activity descriptions...	6.2
Ministry summary	6.4
Program activity	6.6
Transfer payments	6.7
Details of spendable amounts	6.8
Revenues	6.8

Department

Strategic Outcome

Successful integration of newcomers into society and promotion of Canadian citizenship.

Program Activity Descriptions

Integration program

Develop policies and programs to support the settlement, resettlement, adaptation and integration of newcomers into Canadian society by delivering the orientation, adaptation and language programs for newcomers.

Citizenship program

Design, develop and implement policies and programs to administer the acquisition of Canadian citizenship and to enhance the values and promote the rights and responsibilities of Canadian citizenship.

Strategic Outcome

Migration that significantly benefits Canada's economic, social and cultural development, while protecting the health, safety and security of Canadians.

Program Activity Descriptions

Immigration program

Design, develop and implement policies and programs to facilitate the entry of permanent residents in a way which contributes to the economic, social and cultural development of Canada while protecting the health, safety and security of Canadians.

Temporary resident program

Design, develop and implement policies and programs to facilitate the entry of temporary workers, students and visitors in a way which contributes to Canada's

economic, social and cultural development while protecting the health, safety and security of Canadians.

Strategic Outcome

International recognition and acceptance of the principles of managed migration consistent with Canada's broader foreign policy agenda, and protection of refugees in Canada.

Program Activity Descriptions

Refugee program

Fulfilling Canada's international obligations by coming to the aid of persons in need of protection in Canada and maintaining its humanitarian tradition by protecting refugees abroad and resettling them to Canada.

Canada's role in international migration and protection

Assert Canada's position in the context of international migration in order to protect Canada's right to set its citizenship, immigration and refugee policy; to meet legal and international obligations; to steer the international agenda on migration management issues including its linkages with other public policy sectors; to contribute to managing migration internationally; and to support development of Canada's image abroad.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; legal services; Hu-

man resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Immigration and Refugee Board of Canada

Strategic Outcome

Resolve immigration and refugee cases before the Immigration and Refugee Board of Canada efficiently, fairly and in accordance with the law.

Program Activity Descriptions

Refugee protection

The Refugee protection program renders quality decisions and otherwise resolves in a timely manner cases regarding refugee protection claims made by persons in Canada. In making these decisions, Canada fulfils its obligations as a signatory to a number of international human rights conventions.

Immigration appeal

The Immigration appeal program renders quality decisions and otherwise resolves in a timely manner cases regarding sponsorship applications refused by the Department of Citizenship and Immigration; certain removal orders made against permanent residents, refugees and other protected persons, and holders of permanent resident visas; permanent residents who have been found outside of Canada not to have fulfilled their residency obligation; and appeals by the Minister of Public Safety of decisions of the Immigration Division at admissibility hearings.

The Admissibility hearings and detention reviews program renders quality decisions and otherwise resolves in a timely manner cases regarding admissibility of foreign nationals or permanent residents who are alleged to be inadmissible to Canada pursuant to the provisions of the *Immigration and Refugee Protection Act* (IRPA); and detention reviews for foreign nationals or permanent residents who are detained under IRPA authority.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Ministry Summary

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Vote	Available for use in subsequent years		
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers		Used in the current year	Lapsed or (overexpended)	Used in the previous year
\$	\$	\$	\$		\$	\$	\$
Department							
...	514,836,446	...	...	1			
...	...	...	...	1a			
...	...	63,604,848	...	1b			
...	...	24,680,417	...				
...	...	...	85,000				
...	...	...	400,000				
...	...	...	1,920,653				
...	...	...	19,456,203				
...	...	...	5,561,248				
...	...	...	(4,483,853)				
...	...	...	(23,657,600)				
...	...	...	(50,000)				
...	514,836,446	88,285,265	(768,349)	Total—Vote 1	571,289,333	31,064,029	558,277,887
...	969,339,044	...	...	5			
...	...	3,000,000	...	5a			
...	...	1,153,101	...	5b			
...	...	...	5,244,750				
...	...	...	(2,000,000)				
...	969,339,044	4,153,101	3,244,750	Total—Vote 5	953,050,395	23,686,500	938,463,595
...	...	...	...	(S)			
...	48,214,468	...	8,801,472	(S)	57,015,940	...	54,407,921
...	78,649	...	(1,011)	(S)	77,638	...	77,638
5,229	...	...	11,182	(S)	5,370	...	...
...	...	...	8,560,597	(S)	8,560,597	...	24,809,733
...	...	...	68,969	(S)	68,969	...	34,885
...	...	...	...	(S)	...	...	829,650
5,229	1,532,468,607	92,438,366	19,917,610	Total budgetary	1,590,068,242	54,750,529	1,576,901,309

(S) (L) Loans to immigrants and refugees to facilitate the arrival of newcomers pursuant to section 88 of the *Immigration and Refugee Protection Act*.

72,011,522	1	...	(1)	72,011,522	...	1,097,628	...	70,913,894	4,334,386
5,229	1,532,468,607	92,438,366	19,917,610	1,644,829,812	...	1,590,068,242	54,750,529	11,041	1,576,901,309
72,011,522	1	...	(1)	72,011,522	...	1,097,628	...	70,913,894	4,334,386
Total Department—									
Budgetary									
Non-budgetary									
Immigration and Refugee Board of Canada									
...	103,924,031	...	...	103,924,031	10	...	...	...	...
...	...	7,098,418	...	7,098,418	10b	...	...	...	...
...	...	...	1,036,126	1,036,126	Transfer from: TB Vote 15 ⁽¹⁾
...	...	...	4,494,555	4,494,555	TB Vote 25 ⁽¹⁾
...	...	...	655,583	655,583	TB Vote 30 ⁽¹⁾
...	103,924,031	7,098,418	6,186,264	117,208,713	Total—Vote 10	111,917,964	5,290,749	...	101,131,094
...	13,136,038	...	503,278	13,639,316	Contributions to employee benefit plans	13,639,316	...	...	12,932,829
...	...	...	1,303	1,303	Spending of proceeds from the disposal of surplus Crown assets	1,303	...	...	2,309
...	117,060,069	7,098,418	6,690,845	130,849,332	Total Agency—Budgetary	125,558,583	5,290,749	...	114,066,232
5,229	1,649,528,676	99,536,784	26,608,455	1,775,679,144	Total Ministry—	1,715,626,825	60,041,278	11,041	1,690,967,541
72,011,522	1	...	(1)	72,011,522	Budgetary	1,097,628	...	70,913,894	4,334,386
Non-budgetary									

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.
 (L) Non-budgetary authority (loan, investment or advance).
 Treasury Board Vote 5—Government contingencies.
 Treasury Board Vote 10—Government-wide initiatives.
 Treasury Board Vote 15—Compensation adjustments.
 Treasury Board Vote 25—Operating budget carry forward.
 Treasury Board Vote 30—Paylist requirements.

Program Activity

[illegible]

Transfer Payments

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	\$	\$	\$				
		Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use		
				\$	\$	\$	\$
Department							
Grants							
...	253,645,000	...	4,800,000	258,445,000	...	...	232,190,000
Grant for the Canada-Quebec Accord on Immigration							
...	300,000	...	41,000	310,957	30,043	...	280,386
...	304,000	(150,000)	196,000	348,355	1,645	...	390,674
...	...	...	403,750	403,750	...	...	388,342
...	3,000,000	...	...	988,898	2,011,102	...	72,885
...	257,249,000	(150,000)	5,440,750	260,496,960	2,042,790	...	233,322,287
Contributions							
...	651,749,278	(552,000)	(6,552,415)	628,097,432	16,547,411	...	641,712,791
...	44,550,000	5,203,101	4,227,415	53,982,516	...	...	56,481,621
...	2,000,000	(350,000)	(196,000)	1,439,528	14,472	...	1,201,171
...	5,900,000	...	...	2,868,370	3,031,630	...	1,572,368
...	7,890,766	...	(40,230)	5,800,339	2,050,197	...	4,132,680
...	...	...	40,230	40,230	...	...	40,677
...	...	...	325,000	325,000	...	...	...
...	712,090,044	4,303,101	(2,196,000)	692,553,435	21,643,710	...	705,141,308
...	969,339,044	4,153,101	3,244,750	953,050,395	23,686,500	...	938,463,595

Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the previous year
	\$	\$
Non-budgetary (respendable receipts)		
Integration program		
Loan repayments pursuant to the <i>Immigration and Refugee Protection Act</i>	10,338,798	8,330,295
Settlement of petty cash advance	14,613	2,200
Total Ministry—Non-budgetary	10,553,411	8,332,495

Revenues

	Current year	Previous year
	\$	\$
Department		
Other revenues—		
Return on investments—		
Loans, investments and advances—		
Interest on transportation and assistance loans	542,354	543,081
Refunds of previous years' expenditures—		
Recovery of bad debts	10,731	10,560
Refunds of previous years' expenditures	2,647,567	4,148,031
Adjustments to prior year's payables	1,274,677	2,848,894
	3,932,975	7,007,485
Sales of goods and services—		
Rights and privileges—		
Rights of permanent residence fee	88,599,397	91,074,928
Citizenship rights fees	17,830,281	15,598,356
	106,429,678	106,673,284
Services of a regulatory nature—		
Change of citizenship	21,299,758	18,982,890
Citizenship status document	4,666,495	6,736,773
Permanent resident application fees—		
Permanent residence (pre-IRPA)	802,164	778,707
Family class (including sponsorship)	40,184,399	44,642,889
Skilled workers	69,022,184	75,233,767
Business class	13,473,144	12,442,937
Other classes	30,408,199	30,001,761
Permit holder class	50,021	48,058
Permanent resident card (PRC)	8,540,012	8,315,276
Temporary resident visa—		
Single entry and extension of status in Canada	53,531,489	46,088,923
Multiple entry	41,058,888	37,561,473
Maximum per family	5,148,641	4,739,155
Work permits	45,982,813	42,502,779
Work permits—Group of artists	183,076	226,836
Study permit	26,314,771	22,852,520
Certification and replacement of immigration document—		
Except PRC	1,033,320	917,283
Temporary resident permits	1,887,784	2,103,888
Restoration of temporary residence status	3,411,024	2,677,771
Rehabilitation—Criminality	492,653	271,560
Rehabilitation- Serious criminality	266,941	465,457
Authorization to return to Canada A52(1)	799,534	796,698
Immigration statistical data	6,182	6,354
Travel document	1,275,668	1,087,417
	369,839,140	359,481,172

	Current year	Previous year
	\$	\$
Sales of goods and information products—		
Access to information	94,326	83,734
Other fees and charges	255,846	458,527
	476,618,990	466,696,717
Proceeds from the disposal of surplus Crown assets	11,182	5,229
Miscellaneous revenues—		
Interest on overdue account receivable	22,951	32,849
Gains on foreign currency transactions	20,269	19,074
Court cost	11,991	22,070
Sundries	13,260	12,898
	68,471	86,891
Total Department	481,173,972	474,339,403
Immigration and Refugee Board of Canada		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	110,278	59,986
Adjustments to prior year's payables	252,856	395,795
	363,134	455,781
Proceeds from the disposal of surplus Crown assets	1,303	2,309
Miscellaneous revenues	9,543	4,939
Total Agency	373,980	463,029
Ministry Summary		
Other revenues—		
Return on investments	542,354	543,081
Refunds of previous years' expenditures	4,296,109	7,463,266
Sales of goods and services	476,618,990	466,696,717
Proceeds from the disposal of surplus Crown assets	12,485	7,538
Miscellaneous revenues	78,014	91,830
	481,547,952	474,802,432
Total Ministry	481,547,952	474,802,432

SECTION 7

2010-2011

PUBLIC ACCOUNTS OF CANADA

Economic Development Agency of Canada for the Regions of Quebec

CONTENTS

	<i>Page</i>
Strategic outcome and program activity descriptions . . .	7.2
Ministry summary	7.4
Program activity	7.5
Transfer payments	7.6
Revenues	7.7

Strategic Outcome

A competitive and diversified economy for the regions of Quebec.

Program Activity Descriptions

Community development

This program activity enables Quebec regions and communities to maintain and develop their economic activity base by relying on their own assets. It has three underlying objectives. The first, Community mobilization, fosters community development and increased mobilization through the development of visions and large-scale local and regional projects. The second, Local development, supports communities through entrepreneurship assistance and the creation and maintenance of viable enterprises. The third, Attractive communities, raises communities' capabilities to attract tourists and skilled individuals. This program activity mainly targets small and medium-sized enterprises (SME) and non-profit organizations (NPO). Two grants and contributions programs support it, namely the Community diversification program and the national Community futures program.

Special intervention measures

This program activity provides support to communities and regions facing major economic shocks. In such situations, where additional dedicated funding is provided by the Government of Canada, the Agency temporarily institutes special adjustment measures to enable communities to sustain their economic activity and undertake action that will help them regain economic balance or stability.

Enterprise competitiveness

This program activity enables enterprises to improve their performance and competitiveness through higher productivity, earned income, all of which help create conditions conducive to sustainable growth. Underpin-

ning this program activity are two objectives: the first, Development of enterprises' skills, fosters an increase in capabilities with respect to management, innovation, adoption of advanced technology, market development, and integration with globalized production chains. Notably, it encourages support for organizations that are dedicated to improving the strategic capabilities of small and medium-sized enterprises (SME) in order to enhance their performance and facilitate their adjustment. The second objective, Strategic enterprises, supports the establishment and first expansion phases of enterprises in economic activities deemed strategic to a region's development in order to consolidate the economic base of the regions.

This program activity mainly targets SMEs and non-profit organizations (NPO) and is supported by two grants and contributions programs, namely the Business and regional growth program and the Canadian apparel and textile industries program (CANtex).

Infrastructure

This program activity helps improve Quebec's urban and rural municipal infrastructure and enhance citizens' quality of life. This is realized by investing in projects that increase environmental quality, support long-term economic growth, upgrade community facilities and establish modern 21st-century infrastructure through the adoption of better technology, new approaches and best practices. The Government of Canada has implemented various joint infrastructure programs in collaboration with the provinces, territories, municipalities, First Nations and private sector. The Agency has the special mandate to manage the Canada-Quebec Infrastructure Program Agreement. Projects that contribute to meeting the objectives of this program include those that improve water quality, solve problems posed by the release of wastewater effluent, promote the safe circulation of persons and merchandise, improve public transportation and enhance citizens' quality of life through the construction of infrastructure, facilities or buildings with urban or re-

gional economic impact. This program activity mainly targets municipalities and non-profit organizations (NPO) and is supported by the Infrastructure Canada program (contributions program).

Competitive positioning of sectors and regions

This program activity improves the international competitiveness of the regions by enhancing their knowledge and competitive advantages on the world stage. It has two objectives. The first, Growth Poles, develops and consolidates growth poles by fostering innovation and networking among knowledge players (universities and research institutes and centres, enterprises and groups of enterprises, and technology brokers), the development of a critical mass of knowledge, and the enhancement and transfer of technology. The second objective, International promotion of regions, enhances the international competitiveness of Quebec regions through integrated promotion of locational factors (labour force, market access, infrastructure, costs and political stability), and attraction of direct foreign investment and reinvestment by foreign enterprises already established in Quebec.

This program activity mainly targets small and medium-sized enterprises (SME) and non-profit organizations (NPO) and is supported by the Business and regional growth grants and contributions program.

Policies, programs and initiatives

This program activity enables the regions and communities of Quebec to benefit from adapted, consistent, and effective federal action that produces positive socio-economic repercussions, notably by generating and disseminating regional economic development knowledge that is useful to development stakeholders and by seizing business and development opportunities. This program activity is backed by four objectives: analysis and research; policies and programs; representation and influence; and cooperation and collaboration.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Ministry Summary

Source of authorities					Disposition of authorities											
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Vote	Used in the current year			Lapsed or (overexpended)			Available for use in subsequent years			Used in the previous year
	\$	\$	\$				\$	\$	\$	\$	\$	\$	\$			
...	47,082,606	...	...	...	47,082,606	1	Operating expenditures									
...	...	2,747,827	...	...	2,747,827	1b	Transfer of \$40,000 from Industry Vote 1									
...	...	...	40,000	...	40,000		Transfer from: Vote 1 (Industry)									
...	...	...	4,005	...	4,005		TB Vote 15 ⁽¹⁾									
...	...	...	2,094,018	...	2,094,018		TB Vote 25 ⁽¹⁾									
...	...	...	627,956	...	627,956		TB Vote 30 ⁽¹⁾									
...	47,082,606	2,747,827	2,765,979	52,596,412			Total—Vote 1	49,840,987	2,755,425	...					49,871,682	
...	376,443,180	...	...	...	376,443,180	5	Grants and contributions									
...	...	32,767,666	...	...	32,767,666	5a	Transfer of \$450,000 from Foreign Affairs and International Trade Vote 25									
...	...	63,691,339	...	...	63,691,339	5b	Grants and contributions									
...	...	...	450,000	...	450,000		Transfer from Vote 25 (Foreign Affairs and International Trade)									
...	...	...	(750,000)	...	(750,000)		Transfer to Vote 1 (Foreign Affairs and International Trade)									
...	376,443,180	96,459,005	(300,000)	472,602,185			Total—Vote 5	418,066,046	54,536,139	...					246,245,028	
...	5,634,359	...	375,829	6,010,188		(S)	Contributions to employee benefit plans								6,161,861	
...	2,000	...	122	2,122		(S)	Minister of State—Motor car allowance	6,010,188	...	...					2,122	
...	...	...	...	...		(S)	Spending of proceeds from the disposal of surplus Crown assets	2,122	...	...					24,593	
25,561	...	...	6,072	31,633		(S)	Community Adjustment Fund	...	25,561	6,072					95,749,421	
...	...	6,086,716	...	6,086,716				6,086,716	...	...				
25,561	430,162,145	105,293,548	2,848,002	537,329,256			Total Ministry—Budgetary	480,006,059	57,317,125	6,072					398,054,707	

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repeated in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 18—Government-wide initiatives.

Treasury Board Vote 25—Compelling needs.

Treasury Board Vote 25—Operating budget carry forward.

Treasury Board Vote 30—Paylist requirements.

Program Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Community development	11,752,030	10,626,276	...	...	140,662,436	126,312,436	...	...	...	...	152,414,466	136,938,712
Special intervention measures	3,701,660	4,405,063	...	...	104,105,620	104,105,620	...	...	...	...	107,807,280	108,510,683
Enterprise competitiveness	7,706,681	6,723,140	...	...	100,042,239	79,651,766	...	...	...	...	107,748,920	86,374,906
Infrastructure	3,325,731	1,391,833	...	...	97,565,315	77,769,649	...	...	...	...	100,891,046	79,161,482
Competitive positioning of sectors and regions	3,601,742	3,167,779	...	...	36,245,431	36,245,431	...	...	...	...	39,847,173	39,413,210
Internal services	23,620,927	23,894,782	...	...	...	...	...	...	...	...	23,620,927	23,894,782
Policies, programs and initiatives	4,931,584	5,644,424	...	...	67,860	67,860	...	...	...	...	4,999,444	5,712,284
Total Ministry—	58,640,355	55,853,297	...	...	478,688,901	424,152,762	...	...	...	...	537,329,256	480,006,059
Budgetary												

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years
	Main Estimates	Supplementary Estimates					
\$	\$	\$	\$	\$	\$	\$	\$
...	100,000	...	(65,000)	35,000	35,000	...	...
...	100,000	...	(65,000)	35,000	35,000	...	...
...	122,566,000	39,424,457	(7,616,215)	154,374,242	133,983,769	20,390,473	...
...	169,742,905	10,266,882	(3,413,717)	176,596,070	162,246,070	14,350,000	...
...	...	14,000,000	...	14,000,000	10,696,490	3,303,510	...
...	32,300,000	...	11,663,698	43,963,698	43,963,698	...	...
...	500,000	...	(432,140)	67,860	67,860	...	...
...	43,889,275	32,767,666	...	76,656,941	60,164,785	16,492,156	...
...	7,345,000	...	(436,626)	6,908,374	6,908,374	...	...
...	...	6,086,716	...	6,086,716	6,086,716	...	...
...
...	376,343,180	102,545,721	(235,000)	478,653,901	424,117,762	54,536,139	...
...	376,343,180	102,545,721	(300,000)	478,688,901	424,152,762	54,536,139	...

(S) Statutory transfer payment.

Revenues

	Current year	Previous year
	\$	\$
Other revenues—		
Refunds of previous years' expenditures—		
Operating expenditures	29,963	19,780
Grants and contributions	45,209,831	48,096,345
Adjustments to prior year's payables	962,187	1,362,515
	46,201,981	49,478,640
Proceeds from the disposal of surplus Crown assets	6,072	36,994
Miscellaneous revenues	697,664	892,811
Total Ministry	46,905,717	50,408,445

SECTION 8

2010-2011

PUBLIC ACCOUNTS OF CANADA

Environment

Department

Canadian Environmental Assessment
Agency

National Round Table on the Environment
and the Economy

Parks Canada Agency

CONTENTS

	<i>Page</i>
Strategic outcome and program activity descriptions...	8.2
Ministry summary	8.6
Program activity	8.9
Transfer payments	8.11
Details of spendable amounts	8.13
Revenues	8.14

Department

Strategic Outcome

Threats to Canadians and their environment from pollution are minimized.

Program Activity Descriptions

Climate change and clean air

This program activity is critical to protect the health of Canadians and the environment from the harmful effects of air pollutants and the impacts of greenhouse gas emissions. This will be achieved through developing an integrated sector-based approach to regulating air pollutants and controlling greenhouse gas emissions; collaboration and partnerships with other levels of government and non-governmental organizations; awareness and promotion activities and programs for Canadians to reduce emissions and pollutants from vehicles and consumer products; strengthening international cooperation (particularly with the United States) including implementation of international agreements related to greenhouse gas emissions and air pollutants; and advancing science-based approaches and innovative technologies in support of investment decisions, policy making and regulations.

Substances and waste management

Activities in this program reduce threats to the environment posed by pollutant and toxic releases and waste from human activities. Pollutant and toxic releases and waste may exert a direct harmful effect on plants, animals, humans and the environment due to their nature, volume or manner of release. The program assesses environmental threats posed by toxic substances and other substances of concern in terms of their fate and effects, and develops and implements prevention, reduction, elimination and management measures to deal with these substances.

Compliance promotion and enforcement—Pollution

This program contributes to minimizing damages and threats to the natural environment and biodiversity through promotion and enforcement of Environment Canada-administered legislation. Program actions focus on pollution including toxic substances, their release to air, water or land, and the import and export of hazardous waste that present a risk to the environment and/or human health. Compliance promotion initiatives provide information to regulatees on legislative requirements, the environmental benefits of compliance and the potential penalties of non-compliance. The program maintains a contingent of enforcement officers, whose activities include gathering intelligence, conducting inspections to verify compliance with acts and regulations, and pursuing investigations to take appropriate enforcement measures against offenders. The program includes compliance analysis and planning to integrate data from all available sources to provide continuous feedback on program activities and results. Funding includes support through class contributions to support environmental research and development.

Strategic Outcome

Canadians are equipped to make informed decisions on changing weather; water and climate conditions

Program Activity Descriptions

Weather and environmental services for Canadians

The program activity provides weather warnings, forecasts and information to anticipate, manage and adapt to the risks and opportunities of changing weather, water and climate conditions. It involves monitoring, research and development, supercomputing, production and service delivery. Because a global effort is needed to monitor, understand and predict constantly changing

ing weather, water and climate conditions, this program relies on various collaborators, in Canada and around the world; key ones include the World Meteorological Organization of the United Nations, as well as the media, academia and all levels of government within Canada. The program supports the *Department of the Environment Act*, the *Canadian Weather Modification Information Act*, the *Emergency Management Act* (2007) and Memoranda of Agreement with national meteorological and space agencies. This program activity is unique, having the only national mandate, infrastructure or skills to deliver this service.

Weather and environmental services for targeted users

The program activity provides essential decision-making tools and information to targeted sectors and their regulatory agencies to help them anticipate, manage and adapt to the risks and opportunities created by changing weather and climate conditions. This program activity involves monitoring, research, production and service delivery. It provides observations, forecasts and warnings 24 hours per day, 365 days per year and other tools tailored to users' specific needs. It requires various collaborations, within Canada (including other government departments and provincial agencies), and internationally with the World Meteorological Organization, United States Coast Guard and the International Civil Aviation Organization. This program supports the *Department of the Environment Act*; it helps other government departments meet their obligations under the *Aeronautics Act*, *Oceans Act* and the *Fisheries Act*; and supports Memoranda of Agreement with Transport Canada, National Defence and various provincial agencies. This program activity is unique, having the only national mandate, infrastructure or skills to deliver this service.

Strategic Outcome

Canada's natural environment is conserved and restored for present and future generations.

Program Activity Descriptions

Biodiversity—Wildlife and habitat

This program aims to prevent biodiversity loss while still enabling sustainable use by protecting and recovering species at risk, conserving, restoring and rehabilitating significant habitats, and conserving and managing migratory birds. It also aims to ensure a coordinated and coherent national assessment, planning and action to protect biodiversity, including viable populations of species, healthy and diverse ecosystems, and genetic resources. The program includes the formation of strategic partnerships for integrated management of Canada's natural capital including stewardship and the sustainable management of landscapes. Legal and statutory responsibilities for this program include the *Species at Risk Act*; the *Migratory Birds Convention Act*, the *Canada Wildlife Act*; and the *Wild Animal and Plant Protection and Regulation of International and Interprovincial Trade Act*. International responsibilities include the United Nations Convention on Biological Diversity (1992), the Convention on International Trade in Endangered Species of Wild Flora and Fauna (CITES), and the Convention on Wetlands of International Importance, especially as Waterfowl Habitat (known as the Ramsar Convention).

Water resources

This program addresses the risks to water resources from economic growth and climate change through partnerships on an integrated approach to water issues. Conservation, protection and sustainable use of water resources are critical aspects of Canada's economic, social and ecological well being. The program is delivered in collaboration with partners that include other

federal departments, provinces and territories, and a range of non governmental organizations. The Program Activity captures Environment Canada's leadership on water issues and its role in determining priorities for water quality, quantity, and aquatic ecosystem monitoring and research, by providing scientific information and advice to decision-makers, and by building best management practices. The program supports the implementation of the *Canada Water Act*, the 1987 Federal Water Policy, the *Canadian Environmental Protection Act*, the *Fisheries Act* and the *International Boundary Waters Treaty Act*.

Sustainable ecosystems

This program aims to sustain Canada's ecosystems over the long term. Canadians, their governments and the private sector must incorporate social, economic and environmental considerations in their decision-making and action. The ecosystem approach to environmental management focuses on maintaining the capacity of a whole system to produce ecological goods and services. This program is the focal point for the development and implementation of Environment Canada's sustainability policies and strategies, information to support integrated, ecosystem-scale priority setting, community engagement in remediation of sites, youth engagement, and research and reporting on environmental status and trends. The program facilitates inter-disciplinary and cross-sectoral planning and information sharing among partners.

Compliance promotion and enforcement—Wildlife

This program serves to conserve and protect the natural environment through compliance promotion and enforcement of the following wildlife related legislation administered by Environment Canada: the *Species at Risk Act* (SARA), the *Migratory Birds Convention Act*, 1994 (MBCA 1994), the *Wild Animal and Plants Protection and Regulation of International and Interprovincial Trade Act* (WAPPIITA), and the *Canada*

Wildlife Act (CWA). Measures to promote compliance include communication and publication of information, education, and consultation with parties affected by these legislations. The program maintains a contingent of enforcement officers, whose actions focus on ensuring and verifying conformity with laws and regulations and permits pertaining to wildlife through several activities that include gathering intelligence, conducting inspections and pursuing investigations to take appropriate enforcement measures against alleged offenders. These actions ensure that damages and threats to biodiversity are reduced for the benefit of Canadians and the international community.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Canadian Environmental Assessment Agency

Strategic Outcome

Environmental considerations are taken into account in federal government decisions respecting policies, plans, programs and projects.

Program Activity Descriptions

Environmental assessment support program

This program comprises the Public participation program, James Bay Northern Quebec Agreement, the Training and guidance program and the Environmental assessment management program – the various means by which Canadians, industry, stakeholders and interested parties interact and encounter their various obligations pursuant to the *Canadian Environmental Assessment Act*. This includes public participation, information dissemination, guidance and record keeping. This is done with the goal of ensuring a transparent and rigorous environmental assessment process is applied under the auspices of the *Canadian Environmental Assessment Act*.

Environmental assessment development program

This program is aimed at developing and maintaining an effective, efficient and integrated environmental assessment process at the federal level, taking into full account the interactions with other environmental assessment, consultative and regulatory decision-making processes in Canada, as well as the trans-boundary context for environmental assessment. A sound environmental assessment process is vital to achieving the Strategic Outcome. Ensuring that environmental considerations are integrated into federal government decision-making through sound environmental assessment practices supports quality of life for Canadians, environmental sustainability and economic competitiveness.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

National Round Table on the Environment and the Economy

Strategic Outcome

Federal policy development and decisions in other key sectors are influenced by advice on sustainable development issues pertaining to the environment and the economy.

Program Activity Descriptions

Advisory program on environment and economy issues

Raising awareness and understanding among Canadians and their governments about the challenges of sustainable development and promoting viable solutions, is vital to Canada's environmental and economic future. Through this program, the National Round Table

on the Environment and Economy (NRTEE) strives to influence policy development and decision making on select sustainable development issues pertaining to the environment and the economy. The NRTEE conducts research, analysis, and produces information and advice on selected sustainable development issues. The agency promotes its findings and recommendations through a variety of communications channels such as media relations, stakeholder briefings and other events, publications and the agency website to influence policy and decisions of policy-makers in the federal government and other key sectors such as other levels of government, industry and non-government organizations across the country.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Strategic Outcome

Canadians have a strong sense of connection, through meaningful experiences, to their national parks, national historic sites and national marine conservation areas and these protected places are enjoyed in ways that leave them unimpaired for present and future generations.

Program Activity Descriptions*Visitor experience*

This program supports the opportunities provided for the approximately 22 million person visits that are made annually to Canada's national parks, national historic sites and national marine conservation areas by Canadians and international visitors. The visitor experience is the sum total of a visitor's personal interaction with the protected heritage place that helps them create meaning and establish connection with the place. The experience begins with awareness of the site, followed by planning the visit, travelling to and welcoming and orientation upon arrival. During the visitor's time on site, it includes participation in recreational and interpretive activities and the use of accommodation, trails, facilities, services and supporting infrastructure. This is followed by departure and the post-visit relationship. Investments in the different stages of the visitor experience cycle facilitate opportunities for enjoyment and learning, leading to a sense of personal connection and the continued relevance of Canada's protected heritage places for Canadians.

Heritage resources conservation

This program includes maintenance or restoration of ecological integrity in national parks through protection of natural resources and natural processes; ensuring the commemorative integrity of national historic sites managed by Parks Canada and influencing the commemorative integrity of those managed or owned

marine conservation areas, as well as the persons, places and events of national historic significance to Canada are symbols to the world and are part of the fabric of the nation. Preservation of Canada's natural and cultural heritage and making it available to Canadians for discovery and enjoyment is of key importance. Establishing heritage places is essential to enhancing pride, encouraging stewardship and giving expression to our identity as Canadians, and involving Canada in the internationally shared objective of protecting and commemorating the best of the world's natural and cultural heritage.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions*Internal services*

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

by third parties; the protection and management of cultural resources under the administration of Parks Canada; and, the sustainable use of national marine conservation areas including protection of unique marine ecosystems. This program also includes fulfilling legal responsibilities assigned to Parks Canada by the *Species at Risk Act* and the *Canadian Environmental Assessment Act*. The protection of Canada's most special natural and cultural resources ensures that current and future generations will enjoy a system of protected heritage places.

Townsite and throughway infrastructure

This program involves managing, operating and providing municipal services to five townsite communities within Canada's national parks. It also involves the operation of provincial and inter-provincial highways and waterways that connect communities and pass through national parks and national historic sites.

Public appreciation and understanding

This program activity aims to increase Canadians' understanding, appreciation, support and engagement with respect to the natural and historical heritage of Parks Canada administered places. This is accomplished by reaching Canadians at home, at leisure, at school and in their communities through relevant and effective communication and public outreach education initiatives as well as by engaging many stakeholders and partners in the development and implementation of the Agency's future direction.

Heritage places establishment

This program includes systems planning, completing feasibility studies, research, consulting with stakeholders and the public, negotiating with other governments and Aboriginal organizations and obtaining Ministerial approval, resulting in established national parks and national marine conservation areas and designated national historic sites of Canada and other heritage places. Canada's national parks and national

Ministry Summary

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Vote	Used in the current year		Used in the previous year
	Main Estimates	Supplementary Estimates			\$	\$	
\$	\$	\$	\$		\$	\$	\$
...	795,083,491	...	795,083,491	1			
...	...	775,259	775,259	1a			
...	...	...	...	1b			
...	...	1	1				
...	...	448,175	448,175				
...	...	3,564,795	3,564,795				
...	...	23,489,901	23,489,901				
...	...	9,920,251	9,920,251				
...	...	(388,900)	(388,900)				
...	...	(923,320)	(923,320)				
...	795,083,491	775,260	36,110,902		807,166,670	24,802,983	818,556,736
...	51,015,740	...	51,015,740	5			
...	2,220,000	...	2,220,000	5a			
...	3,310,000	...	3,310,000	5b			
...	...	630,000	630,000				
...	51,015,740	5,530,000	630,000		47,460,313	9,715,427	47,264,018
...	158,767,461	...	158,767,461	10			
...	...	235,000	235,000	10a			
...	...	...	...	10b			
...	...	1,860,680	1,860,680				
...	...	923,320	923,320				
...	...	463,246	463,246				
...	158,767,461	2,095,680	1,386,566		115,473,872	46,775,835	101,461,607
...	...	...	...	(S)			
...	89,119,632	...	7,192,544		96,312,176	...	98,011,832
...	...	...	(13,714)	(S)	64,935	...	77,638
...	78,649	...	...	(S)	713,449	128,360	464,223
841,809	...	...	1,373,297		21,700,000	...	29,300,000
...	...	...	21,700,000	(S)			
841,809	1,094,064,973	8,400,940	68,379,595		1,088,891,415	81,422,605	1,095,136,054
...	...	...	1,171,687,317				
...	26,305,494	...	26,305,494	15			
...	...	1,451,500	1,451,500	15a			
...	...	160,000	160,000	15b			

Department

Operating expenditures
 Operating expenditures
 Transfer of \$448,175 from Indian Affairs and
 Northern Development Vote 10
 Transfer from: Vote 10 (Indian Affairs and Northern
 Development)
 TB Vote 15 ⁽¹⁾
 TB Vote 25 ⁽¹⁾
 TB Vote 30 ⁽¹⁾

Transfer to: Vote 1 (Fisheries and Oceans)
 Vote 10

Total—Vote 1

Capital expenditures
 Transfer of \$630,000 from National Defence Vote 5
 Capital expenditures
 Transfer from Vote 5 (National Defence)

Total—Vote 5

Grants and contributions
 Grants and contributions
 Transfer of \$923,320 from Environment Vote 1, and
 of \$463,246 from Fisheries and Oceans Vote 10
 Transfer from: Vote 1
 Vote 10 (Fisheries and Oceans)

Total—Vote 10

Contributions to employee benefit

plans
 Minister of the Environment—Salary and motor car
 allowance

Spending of proceeds from the disposal of surplus
 Crown assets
 Nature conservancy of Canada

Total Department—Budgetary

Canadian Environmental Assessment Agency

Program expenditures
 Program expenditures
 Program expenditures

[illegible]

Ministry Summary—Concluded

Available from previous years	Source of authorities				Vote	Expenditures equivalent to revenues resulting from the conduct of operations pursuant to section 20 of the <i>Parks Canada Agency Act</i>	Disposition of authorities			
	As shown in	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	(S)		\$	\$	\$	\$
49,677,260	111,000,000	...	2,416,016	113,416,016			113,416,016	...	...	115,874,665
50,520,143	804,955,309	1,078,230	81,859,124	937,569,923		Total Agency—Budgetary	885,715,650	7,416,025	44,438,248	777,772,668
	1,933,223,730	11,090,670	152,376,028	2,147,210,571		Total Ministry—Budgetary	2,008,793,335	92,605,028	45,812,208	1,908,188,895

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 25—Operating budget carry forward.

Treasury Board Vote 30—Paylist requirements.

Program Activity

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use			Total authorities used in the current year			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department																		
Climate change and clean air	105,273,728	99,363,759	11,300,000	9,760,676	53,132,986	97,813,918	...	...	1,418,317	1,824,000	...	...	...	...	...	212,563,646	160,839,104	...
Internal services	247,515,457	241,374,152	1,700,000	1,538,366	...	...	...	...	222,075	...	...	...	...	...	...	249,215,457	242,690,443	...
Weather and environmental services for Canadians	173,015,983	171,783,122	18,239,048	14,054,584	5,062,434	5,128,077	...	...	4,072,857	4,488,000	...	...	...	...	...	191,895,108	186,827,283	...
Substances and waste management	107,412,855	101,794,094	2,300,000	1,242,695	2,917,573	2,917,573	...	...	2,247,195	2,341,000	...	...	...	...	...	110,289,428	103,707,167	...
Biodiversity—Wildlife and habitat	77,225,045	75,651,214	2,700,000	1,918,335	52,232,460	53,851,246	...	...	494,884	1,503,000	...	...	...	...	...	132,273,291	129,307,125	...
Water resources	122,952,345	120,237,950	13,500,000	13,450,143	1,966,674	1,966,674	...	...	17,601,371	18,602,000	...	...	...	...	...	119,817,019	117,996,282	...
Sustainable ecosystems	46,673,366	41,679,694	3,100,000	2,726,757	21,773,259	22,126,619	...	...	345,602	439,000	...	...	...	...	...	71,460,985	65,834,108	...
Compliance promotion and enforcement—Pollution	39,980,235	38,961,437	1,100,000	1,009,436	34,800	34,800	...	...	59,652	110,000	...	...	...	...	...	41,005,035	39,946,021	...
Weather and environmental services for targeted users	61,268,640	57,233,893	2,500,000	1,414,820	110,800	110,800	...	...	35,727,521	40,814,210	...	...	...	...	...	23,065,230	23,031,992	...
Compliance promotion and enforcement—Wildlife	17,476,524	16,580,185	736,692	344,501	...	...	...	...	33,654	...	...	...	...	...	...	18,213,216	16,891,032	...
Mackenzie Gas project	1,888,902	1,830,126	...	...	...	...	...	...	9,268	...	...	...	...	...	...	1,888,902	1,820,858	...
Sub-total	1,000,683,080	966,489,626	57,175,740	47,460,313	183,949,707	183,949,707	...	...	62,232,396	70,121,210	...	...	...	...	...	1,171,687,317	1,088,891,415	...
Revenues netted against expenditures	(70,121,210)	(62,232,396)	...	...	...	...	...	...	(62,232,396)	(70,121,210)	...	...	...	...	...	...	...	...
Total Department—Budgetary	930,561,870	904,257,230	57,175,740	47,460,313	183,949,707	183,949,707	...	...	...	...	...	...	...	...	...	1,171,687,317	1,088,891,415	...
Canadian Environmental Assessment Agency																		
Environmental assessment support program	22,121,602	16,591,769	...	...	1,665,083	3,800,909	...	...	2,993,267	8,001,000	...	...	...	...	...	17,921,511	15,263,585	...
Internal services	10,057,650	10,005,894	...	...	...	...	...	...	...	...	...	...	...	...	...	10,057,650	10,005,894	...
Environmental assessment development program	4,202,438	3,495,439	...	...	269,211	279,916	...	...	...	...	...	...	...	...	...	4,482,354	3,764,650	...
Sub-total	36,381,690	30,093,102	...	...	1,934,294	4,080,825	...	...	2,993,267	8,001,000	...	...	...	...	...	32,461,515	29,034,129	...
Revenues netted against expenditures	(8,001,000)	(2,993,267)	...	...	...	...	...	...	(2,993,267)	(8,001,000)	...	...	...	...	...	...	...	...
Total Agency—Budgetary	28,380,690	27,099,835	...	...	1,934,294	4,080,825	...	...	...	...	...	...	...	...	...	32,461,515	29,034,129	...

Program Activity—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	\$	Total authorities available for use	\$	Total authorities available for use	\$	Total authorities available for use	\$	Total authorities available for use	\$	Total authorities available for use	\$
National Round Table on the Environment and the Economy												
Advisory program on environment and economy issues	3,476,295	3,362,375	...	...	...	...	...	...	...	...	3,476,295	3,362,375
Internal services	2,015,521	1,789,766	...	...	...	...	...	...	...	...	2,015,521	1,789,766
Total Agency—Budgetary	5,491,816	5,152,141	...	...	...	...	...	...	...	...	5,491,816	5,152,141
Parks Canada Agency												
Visitor experience	226,766,951	236,929,892	109,434,972	109,434,972	1,437,699	1,437,699	...	...	...	...	337,639,622	347,802,563
Heritage resources conservation	187,871,399	162,504,709	42,421,397	42,421,397	11,020,494	11,020,494	...	...	...	...	241,313,290	215,946,600
Townsite and thoroughway infrastructure	63,619,585	44,121,751	118,195,255	118,195,255	104,669	104,669	...	...	...	...	181,919,509	162,421,675
Internal services	91,812,920	85,946,032	1,089,978	1,089,978	...	...	...	...	...	...	92,902,898	87,036,010
Public appreciation and understanding	47,427,629	47,198,586	436,966	436,966	3,187,693	3,187,693	...	...	...	...	51,052,288	50,823,245
Heritage places establishment	23,519,337	12,462,578	8,096,494	8,096,494	1,126,485	1,126,485	...	...	...	...	32,742,316	21,685,557
Total Agency—Budgetary	641,017,821	589,163,548	279,675,062	279,675,062	16,877,040	16,877,040	...	...	...	...	937,569,923	885,715,650
Total Ministry—Budgetary												
	1,605,452,197	1,525,672,754	336,850,802	327,135,375	204,907,572	155,985,206	...	...	...	...	2,147,210,571	2,008,793,335

Source of authorities					Disposition of authorities			
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use	Used in the current year	Variance		Available for use in subsequent years
	Main Estimates	Supplementary Estimates				\$	\$	
\$	\$	\$	\$	\$		\$	\$	\$
Department Grants								
...	37,500,000	...	...	37,500,000	...	37,500,000	...	...
...	2,000,000	...	(457,228)	1,542,772	1,542,772	...	...	1,561,944
...	44,000	...	1,656,980	1,700,980	...	1,700,980	...	29,000
...	...	...	21,700,000	21,700,000	21,700,000	...	...	29,300,000
...	...	...	41,000	41,000	41,000	...	...	...
...	39,544,000	...	22,940,752	62,484,752	22,283,772	39,200,980	...	30,890,944
Contributions								
...	41,223,000	...	(11,193,000)	30,030,000	28,830,000	1,200,000	...	25,802,358
...	22,502,900	...	(21,422,263)	1,080,637	1,080,637	...	...	22,953,103
...	13,000,000	(606,000)	(303,360)	12,090,640	11,994,490	96,150	...	12,100,754
...	8,828,423	5,000,000	(9,803,423)	4,025,000	25,000	4,000,000	...	10,479,976
...	10,913,840	3,544,926	(13,006,966)	1,451,800	1,451,800	...	...	8,414,546
...	5,054,000	(554,000)	(260,691)	4,239,309	4,113,528	125,781	...	4,464,481
...	3,400,000	...	(257,875)	3,142,125	3,142,125	...	...	3,575,700
...	3,069,000	...	(678,047)	2,390,953	2,388,564	2,389	...	2,791,938
...	2,200,000	...	...	2,200,000	1,450,000	750,000	...	1,706,956
...	585,000	...	775,000	1,360,000	950,000	410,000	...	525,000
...	8,447,298	...	(108,136)	8,339,162	7,963,760	375,402	...	6,639,120
...	...	235,000	222,228	457,228	457,228	...	...	416,731
...	...	(815,266)	16,324,523	15,509,257	15,182,970	326,287	...	...
...	...	...	1,326,000	1,326,000	1,301,000	25,000	...	...
...	...	(833,980)	7,750,306	6,916,326	6,916,326	...	...	...
...	...	...	5,120,804	5,120,804	5,089,893	30,911	...	...

Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance		Available for use in subsequent years
	\$	\$	Adjustments, warrants and transfers		\$	\$	
...
...
...
...	119,223,461	2,095,680	145,814	113,890,100	7,574,855	...	99,870,663
...	158,767,461	2,095,680	23,086,566	137,173,872	46,775,835	...	130,761,007
Canadian Environmental Assessment Agency							
Contributions							
...	3,569,000	500,000	(268,091)	1,665,083	2,135,826	...	1,428,035
...	300,000	...	(266,084)	23,711	10,205	...	319,661
...	246,000	...	...	245,500	500	...	295,500
...	4,115,000	500,000	(534,175)	1,934,294	2,146,531	...	2,043,196
Parks Canada Agency							
Grants							
...	22,700	...	...	22,700	...	...	22,700
Contributions							
...	339,300	...	7,686,731	8,026,031	...	...	4,626,539
1,295,087	4,000,000	...	3,533,222	8,828,309	...	...	2,704,913
...	...	...	...	...	...	...	4,970,627
1,295,087	4,339,300	...	11,219,953	16,854,340	...	...	12,302,079
1,295,087	4,362,000	...	11,219,953	16,877,040	...	...	12,324,779
1,295,087	167,244,461	2,595,680	33,772,344	155,985,206	48,922,366	...	145,129,582

(S) Statutory transfer payment.

Details of Responsible Amounts

Department	Authorities available for use in the current year	Authorities used in the previous year	
	\$	\$	\$
Budgetary (respendable revenues)			
Internal services	...	2,452	477,516
Information products	...	219,623	636,531
Realty	...	...	107,833
Scientific and professional services	...	222,075	1,221,880
Compliance promotion and enforcement—			
Pollution	90,100	53,562	...
Realty	19,900	6,090	...
Scientific and professional services	110,000	59,652	...
Compliance promotion and enforcement—			
Wildlife	...	1,498	144
Information products	...	32,156	1,346
Realty	...	33,654	1,490
Substances and waste management			
Information products	4,000	5,678	7,202
Realty	9,500	4,782	67,386
Scientific and professional services	786,476	840,392	1,971,184
Regulatory services	1,541,024	1,396,343	1,842,030
	2,341,000	2,247,195	3,887,802
Weather and environmental services for targeted users			
Information products	38,225,800	32,627,355	36,334,450
Realty	...	61,911	34,036
Scientific and professional services	2,588,410	3,038,255	3,498,283
	40,814,210	35,727,521	39,866,769
Biodiversity—Wildlife and habitat			
Information products	201,661	23,643	100,863
Realty	185,887	148,050	154,673
Scientific and professional services	...	78,701	38,278
Regulatory services	333,756	244,490	214,484
Rights and privileges	781,696	...	...
	1,503,000	494,884	508,298
Weather and environmental services for Canadians			
Information products	1,589,745	1,977,976	2,162,543
Realty	1,059,568	659,505	148,744
Rights and privileges	167,428	...	...
Scientific and professional services	1,671,259	1,435,376	1,502,813
	4,488,000	4,072,857	3,814,100
Climate change and clean air			
Realty	...	28,138	...
Scientific and professional services	1,824,000	1,390,179	1,626,582
	1,824,000	1,418,317	1,626,582
Water resources			
Information products	1,819,900	7,402,014	6,763,967
Realty	25,000	201,604	815,411
Scientific and professional services	16,755,800	9,997,753	10,367,246
Rights and privileges	1,300	...	...
	18,602,000	17,601,371	17,946,624
Sustainable ecosystems			
Realty	321,000	315,080	259,616
Scientific and professional services	118,000	30,522	22,966
	439,000	345,602	282,582
Mackenzie gas project			
Realty	...	9,268	6,267
Total Department—Budgetary	70,121,210	62,232,396	69,162,394
Canadian Environmental Assessment Agency			
Budgetary (respendable revenues)			
Environmental assessment support program			
Revenues received from other government departments:			
Training, information and publications	150,000	237,771	125,453
External revenues:			
Training, information and publications	100,000	70,087	113,762
Environmental assessment services	7,751,000	2,685,409	3,158,917
Total Agency—Budgetary	8,001,000	2,993,267	3,398,132
Total Ministry—Budgetary	78,122,210	65,225,663	72,560,526

Revenues

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Department					
Other revenues—					
Refunds of previous years' expenditures—			Sales of goods and services—		
Refunds of transfer payments			Services of a non-regulatory nature	3,215,480	4,709,548
Reimbursement of operating and maintenance expenditures	317,642	315,525	Proceeds from the disposal of surplus Crown assets	663	1,074
Adjustments to prior year's payables	1,076,850	733,755	Miscellaneous revenues	105	55
	1,584,955	4,950,186	Total Agency	3,382,116	4,899,167
	2,979,447	5,999,466			
	1,713,375	2,204,123	National Round Table on the Environment and the Economy		
Sales of goods and services—			Other revenues—		
Lease and use of public property			Refunds of previous years' expenditures—		
Services of a regulatory nature—			Refunds of previous years' expenditures	16,549	208
Oceans disposal	763,061	1,393,677	Adjustments to prior year's payables	29,940	33,535
Bird hunting permits	2,311,232	3,083,330			
Miscellaneous fines	1,248,193	769,341	Miscellaneous revenues	46,489	33,743
	4,322,486	5,246,348	Total Agency	48,061	34,690
Services of a non-regulatory nature—			Parks Canada Agency		
Hydrometric recoveries	8,221,022	8,024,910	Other revenues—		
Other water related recoveries	396,560	366,285	Refunds of previous years' expenditures		
NAV Canada	1,096,302	2,040,528		2,525,769	2,612,348
Sundries	9,029,285	11,258,078			
	18,743,169	21,689,801	Sales of goods and services—		
	43,819,678	49,879,784	Lease and use of public property	23,091,538	19,154,884
Sales of goods and information products			Services of a non-regulatory nature	85,264,790	87,357,787
Other fees and charges	3,553,742	3,910,633	Sales of goods and information products	675,257	700,864
	72,152,450	82,930,689	Other fees and charges	2,809,417	4,095,207
				111,841,002	111,308,742
Proceeds from the disposal of surplus Crown assets			Miscellaneous revenues		
	1,373,297	1,144,104		29,498	88,264
Miscellaneous revenues—			Total Agency	114,396,269	114,009,354
Deferred revenues	...	513,831			
Sundries	164,916	499,426	Ministry Summary		
	164,916	1,013,257	Other revenues—		
Total Department	76,670,110	91,087,516	Refunds of previous years' expenditures	5,717,573	8,834,047
			Sales of goods and services	187,208,932	198,948,979
Canadian Environmental Assessment Agency			Proceeds from the disposal of surplus Crown assets	1,373,960	1,145,178
Other revenues—			Miscellaneous revenues	196,091	1,102,523
Refunds of previous years' expenditures—			Total Ministry	194,496,556	210,030,727
Refunds of previous years' expenditures	8,219	33,788			
Adjustments to prior year's payables	157,649	154,702			
	165,868	188,490			

SECTION 9

2010-2011

PUBLIC ACCOUNTS OF CANADA

Finance

Department

Auditor General

Canada Deposit Insurance Corporation

Canadian International Trade Tribunal

Financial Consumer Agency of Canada

Financial Transactions and Reports

Analysis Centre of Canada

Office of the Superintendent of Financial
Institutions

PPP Canada Inc.

CONTENTS

	<i>Page</i>
Strategic outcome and program activity descriptions...	9.2
Ministry summary	9.6
Program activity	9.12
Transfer payments	9.14
Details of spendable amounts	9.16
Revenues	9.16

Department

Strategic Outcome

A strong and sustainable economy, resulting in increasing standards of living and improved quality of life for Canadians.

Program Activity Descriptions

Transfer and taxation payment programs

The *Financial Administration Act* created the Department of Finance with a mandate that includes the supervision, control and direction of all matters relating to the financial affairs of Canada not by law assigned to the Treasury Board or any other minister. This program activity administers transfer and taxation payments to provinces and territories in accordance with legislation and negotiated agreements to provide for fiscal equalization and support for health and social programs and other shared priorities. Also included are commitments and agreements with international financial institutions aimed at aiding in the economic advancement of developing countries. In addition, from time to time, the government will enter into agreements or enact legislation to respond to unforeseen pressures. These commitments can result in payments, generally statutory transfer payments, to a variety of recipients including individuals, organizations and other levels of government.

Treasury and financial affairs

Provides direction of Canada's debt management activities, including the funding of interest costs for the debt and service costs for new borrowings. In addition, the program manages investments in financial assets needed to establish a prudent liquidity position. This program supports the ongoing refinancing of government debt coming to maturity, the execution of the budget plan and other financial operations of the

government, including governance of the borrowing activities of major government backed entities such as crown corporations. This program activity is also responsible for the system of circulating Canadian currency (bank notes and coins) to meet the needs of the economy.

Economic and fiscal policy framework

This program activity is the primary source of advice and recommendations to the Minister of Finance regarding issues, policies and programs of the Government of Canada related to the areas of economic and social policy, federal-provincial fiscal relations, financial affairs, tax matters and international trade and finance. The work conducted by this program activity involves extensive research, analysis, and consultation and collaboration with partners in both the public and private sectors including the government, Cabinet and Treasury Board, Parliament and parliamentary committees, the public and Canadian interest groups, departments, agencies and Crown Corporations, provincial and territorial governments, financial market participants, the international economic and finance community and the international trade community. In addition, this program manages the negotiation of agreements, drafting of legislation and sponsoring of bills through the parliamentary process that are subsequently administered by other program activities within the departments and by other government departments and agencies. The aim of this program activity is to create a sound and sustainable fiscal and economic framework that will generate sufficient revenues and provide for the management of expenditures in line with the Budget Plan and financial operations of the Government of Canada.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Auditor General

Strategic Outcome

Through legislative auditing, we contribute to a well-managed and accountable government for Canadians.

Program Activity Descriptions

Legislative auditing

We conduct independent audits and studies that provide objective information, advice and assurance to Parliament, government and Canadians.

Canada Deposit Insurance Corporation

Strategic Outcome

To provide, for the benefit of persons having deposits with member institutions, deposit insurance against loss of part or all of such deposits because of the insolvency of the member institution.

Strategic Outcome

Fair, timely and transparent disposition of international trade cases, procurement cases and government-managed inquiries within the Tribunal's jurisdiction.

Program Activity Descriptions

Adjudication of trade cases (quasi-judicial role)

The Tribunal's adjudicative mandate is to provide a fair, timely and transparent trade remedies system to Canada's business sector, thereby preserving confidence in the Canadian market, to the benefit of Canadian businesses and consumers. The Tribunal acts as an independent, quasi-judicial, decision-making body that derives its adjudication authority from the *Canadian International Trade Tribunal Act*, the *Special Import Measures Act* (SIMA), the *Customs Act* and the *Excise Tax Act*. It operates within Canada's trade remedies system to apply existing policies and laws on trade agreements seeking to address unfair competition in the domestic market or provide emergency protection against imported items that are seen to cause injury to a domestic industry. The Tribunal also hears appeals from decisions of the Canada Revenue Agency (CRA) and Canada Border Services Agency (CBSA). It has also been designated as the bid challenge authority under the Agreement on Internal Trade (AIT), the North American Free Trade Agreement (NAFTA) and the World Trade Organization (WTO) Agreement on Government Procurement (AGP) against the federal government procurement process.

In its quasi-judicial role, the Tribunal's caseload is comprised of the following: Unfair trade cases – inquiries under SIMA into whether dumped and/or subsidized imports have caused or are threatening to cause injury to a Canadian industry; Bid challenges – inquiries into complaints by potential suppliers concerning

federal government procurement under NAFTA, the AIT and the AGP; Appeals of decisions of the CBSA made under the *Customs Act* and SIMA, and decisions of the CRA under the *Excise Tax Act*; and Safeguard cases – inquiries into whether the rapid build-up of imports from China, or from around the world, is causing injury to a Canadian industry.

General economic inquiries and references (advisory role)

In its advisory role, the Tribunal's caseload is comprised of three types of cases. First, the Tribunal plays an advisory role when requested by Government to recommend measures to alleviate injury to domestic producers pursuant to a safeguard inquiry. Periodically, the Government may also direct the Tribunal to inquire into general economic, trade or tariff matters. In such inquiries, the Tribunal has the power to conduct research, receive submissions, hold hearings and report with recommendations, as required, to the Government or the Minister of Finance. When these requests arise, the Tribunal faces a strain on its resources and must meet very strict government imposed deadlines.

Finally, the Tribunal has received a standing reference from the Minister of Finance to investigate requests from domestic producers for tariff (import tax) relief on imported textile inputs for use in their manufacturing operations and make recommendations to the Minister that would maximize the net economic benefits to Canada.

In its advisory role, the Tribunal's caseload is comprised of the following: Safeguard cases – where the Tribunal finds injury to a Canadian industry, the Governor in Council may request the Tribunal to recommend appropriate measures for dealing with the build-up of imports; General economic, trade and tariff inquiries

referred by the Government – inquiries and advice on such economic, trade and tariff issues as are referred to the Tribunal by the Governor in Council or the Minister of Finance; and Standing tariff reference referred by the Minister of Finance – investigations into requests from Canadian producers for tariff relief on imported textile inputs that they use in their production.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Financial Consumer Agency of Canada

Strategic Outcome

The Financial Consumer Agency of Canada (FCAC) has five objectives:

- supervise financial institutions to ensure they comply with federal consumer protection measures (known as consumer provisions) that apply to them;

- promote the adoption by financial institutions of policies and procedures designed to implement the consumer provisions;
- monitor the compliance of financial institutions with voluntary codes of conduct and any other public commitments they have made to protect the interests of consumers;
- promote awareness of the obligations of financial institutions; and
- foster an understanding of financial services and issues relating to financial services.

Program Activity Descriptions

Financial Consumer Agency of Canada

We provide consumer information and oversee financial institutions to ensure that they comply with federal consumer protection measures.

Financial Transactions and Reports Analysis Centre of Canada

Strategic Outcome

FINTRAC's detection and deterrence of money laundering and terrorist financing contributes to the public safety of Canadians and helps protect the integrity of Canada's financial system.

Program Activity Descriptions

Detection and deterrence of money laundering and terrorist financing

Within this program activity, FINTRAC undertakes activities related to the collection of financial information and the production and dissemination of financial intelligence. In addition, the Centre undertakes activities to

ensure compliance by reporting entities with their obligations under Part I of the *Proceeds of Crime (Money Laundering) and Terrorist Financing Act*.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Office of the Superintendent of Financial Institutions

Strategic Outcome

A safe and sound Canadian financial system.

Program Activity Descriptions

Regulation and supervision of federally regulated financial institutions

This program involves regulating and supervising federally regulated financial institutions (FRFIs) to determine whether they are in sound financial condition and

are complying with their governing law and supervisory requirements; monitoring the financial and economic environments to identify issues that may impact these institutions negatively; and intervening in a timely manner to protect depositors and policyholders from undue loss, while recognizing that management and boards of directors are ultimately responsible, and that financial institutions can fail.

Costs for this program are recovered through base assessments and user fees and charges paid by the federally regulated financial institutions covered under the *Bank Act*, *Trust and Loan Companies Act*, *Insurance Companies Act* and *Cooperative Credit Associations Act*. The Office of the Superintendent of Financial Institutions also receives revenues for cost-recovered services to provinces, for which it provides supervision of their institutions on a fee for service basis.

Regulation and supervision of federally regulated private pension plans

This program involves regulating and supervising federally regulated private pension plans to determine whether they are meeting minimum plan funding requirements and are complying with their governing law and supervisory requirements. This program provides risk assessments of pension plans covering employees in federally regulated areas of employment; timely and effective intervention and feedback to protect the financial interests of plan members and beneficiaries from undue loss, while recognizing that plan administrators are ultimately responsible, and that plans can fail; a balanced relevant regulatory framework; and a prudentially effective and responsive approvals process. This program incorporates risk assessment and intervention, regulation and guidance, and approvals and precedents related to federally regulated private pension plans under the *Pension Benefits Standards Act, 1985*. The costs for this program are recovered from pension plan fees based on the number of members in each federally regulated pension plan.

International assistance

This program incorporates activities related to providing assistance to selected developing and emerging market economies to improve their supervisory systems in line with international banking and insurance supervisory standards, thereby enhancing the stability of the global financial system. In order to achieve efficiency and economy in program delivery and training of supervisors from many different jurisdictions, this program also collaborates with a number of regional banking and insurance associations and other technical assistance providers such as the Financial Stability Institute. The costs for this program are recovered via Memoranda of Understanding between the Office of the Superintendent of Financial Institutions and organizations such as the Canadian International Development Agency and the International Monetary Fund.

Strategic Outcome

A financially sound and sustainable Canadian public retirement income system.

Program Activity Descriptions

Actuarial valuation and advisory services

The federal government and the provinces, through the Canada Pension Plan (CPP), public sector pension arrangements and other social programs have made commitments to Canadians and have taken on emanated responsibility for the financing of these commitments. Some are long-term and it is important that decision-makers, parliamentarians and the public understand these and the inherent risks. This program plays a vital and independent role in this process. It provides checks and balances on the future costs of the different pension plans under its responsibilities.

This program provides a range of actuarial services, under legislation, to the CPP and some federal government departments. It conducts statutory actuarial valuations of the CPP, Old Age Security (OAS) and Canada Student Loans programs, and pension and benefits plans covering the Federal Public Service, the Canadian Forces, the Royal Canadian Mounted Police (RCMP), federally appointed judges, and Members of Parliament.

The Office of the Chief Actuary (OCA) is funded by fees charged for its actuarial valuation and advisory services and by an annual parliamentary appropriation.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

PPP Canada Inc.

Strategic Outcome

Transform Canada into a leader for public-private partnerships (P3).

Program Activity Descriptions

Federal public-private partnership initiatives

Through this program activity, PPP Canada Inc. will manage a Public-Private Partnerships Fund (P3 Fund), a unique infrastructure program designed to support innovative public-private partnerships projects; assess public-private partnerships opportunities for contributions under other Government of Canada infrastructure programs to ensure consideration of such arrangements; assess public-private partnership opportunities and advise on the execution of public-private partnership projects at the federal level; and act as a source of expertise and advice for public-private partnership matters in order to encourage the further development of Canada's public-private partnerships market.

Ministry Summary

Available from previous years	Source of authorities				Total available for use	Vote	Disposition of authorities			
	As shown in		Adjustments, warrants and transfers	Used in the current year			Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year	
	Main Estimates	Supplementary Estimates								
\$	\$	\$	\$	\$		\$	\$	\$	\$	
...	110,272,552	...	...	110,272,552	1				
...	...	12,855,162	...	12,855,162	1a					
...	...	...	75,273	75,273					
...	...	...	4,450,128	4,450,128					
...	...	...	1,330,277	1,330,277					
...	...	...	(382,000)	(382,000)					
...	110,272,552	12,855,162	5,473,678	128,601,392		112,422,184	16,179,208	...	121,646,340	
...	299,051,054	...	...	299,051,054	5				
...	...	19,762,000	...	19,762,000	5a					
...	...	...	1	1	5b				
...	...	...	382,000	382,000					
...	299,051,054	19,762,001	382,000	319,195,055		92,860,903	226,334,152	...	217,331,556	
...	...	...	...	...	7b				
...	...	1	...	1	(S)	...	1	...	...
...	12,836,097	...	676,237	13,512,334	(S)	13,512,334	...	...	12,961,502
...	78,649	...	(498)	78,151	(S)	78,151	...	...	77,638
...	33,693,000,000	(5,261,000,000)	(568,152,305)	27,863,847,695	(S)	27,863,847,695	...	...	27,003,629,235
...	...	...	...	...	(S)				
...	25,426,286,000	15,712,000	179,109,286	25,621,107,286	(S)	25,621,107,286	...	...	24,081,039,076
...	14,372,000,000	509,503,000	...	14,881,503,000	(S)	14,881,503,000	...	...	14,185,000,000
...	11,178,703,000	...	122,000	11,178,825,000	(S)	11,178,825,000	...	...	10,857,853,000

Department

Operating expenditures

Transfer from: TB Vote 15^(a)TB Vote 25^(a)TB Vote 30^(a)

Transfer to Vote 5

Total—Vote 1

Grants and contributions

Transfer of \$382,000 from Finance Vote 1

Grants and contributions

Transfer from Vote 1

Total—Vote 5

Authority to make payments from April 1, 2010 to March 31, 2011, under the *Breiton Woods and Related Agreements Act* to: the International Finance Corporation for SME Finance Challenge Initiatives an amount not to exceed \$20,000,000; the International Finance Corporation for the Fast Start Climate Change Initiative an amount not to exceed \$5,830,000; and the International Bank for Reconstruction and Development for the Agriculture and Development for the Agriculture

Advance Market Commitment an amount not to exceed \$1,000,000

Contributions to employee benefit plans

Minister of Finance—Salary and motor car allowance

Interest and other costs

Canada health transfer (Part V.1—*Federal-Provincial Fiscal Arrangements Act*)Fiscal equalization (Part I—*Federal-Provincial Fiscal Arrangements Act*)Canada social transfer (Part V.1—*Federal-Provincial Fiscal Arrangements Act*)

(S)	Territorial (Part 1.1— <i>Federal-Provincial Fiscal Arrangements Act</i>)	2,663,567,000	...	(37)	2,663,566,963	...	2,663,566,963	...	2,497,926,398
(S)	Payments to International Development Association	384,280,000	...	...	384,280,000	...	384,280,000	...	384,280,000
(S)	Wait times reduction transfer (Part VI— <i>Federal-Provincial Fiscal Arrangements Act</i>)	250,000,000	...	...	250,000,000	...	250,000,000	...	250,000,000
(S)	Purchase of domestic coinage	140,000,000	...	(38,332,360)	101,667,640	...	101,667,640	...	133,200,334
(S)	Statutory subsidies (Constitution Acts, 1867-1982, and other statutory authorities)	32,000,000	...	148,683	32,148,683	...	32,148,683	...	32,157,373
(S)	Youth allowances recovery (<i>Federal-Provincial Fiscal Revision Act</i> , 1964)	(655,786,000)	5,976,000	(28,395,296)	(678,205,296)	...	(678,205,296)	...	(596,258,793)
(S)	Alternative payments for standing programs (Part VI— <i>Federal-Provincial Fiscal Arrangements Act</i>)	(2,976,719,000)	26,868,000	(122,703,000)	(3,072,554,000)	...	(3,072,554,000)	...	(2,702,590,000)
(S)	Incentive for provinces to eliminate taxes on capital (Part IV— <i>Federal-Provincial Fiscal Arrangements Act</i>)	170,000,000	58,100,000	(67,176,000)	160,924,000	...	160,924,000	...	163,400,000
(S)	Payment to Ontario related to the Canada Health Transfer	213,800,000	(18,500,000)	(34,905,000)	160,395,000	...	160,395,000	...	489,058,000
(S)	Payments to the Canadian Securities Regulation Regime Transition Office (<i>Canadian Securities Regulation Regime Transition Office Act</i>)	11,000,000	...	2,255,000	13,255,000	...	13,255,000	...	5,400,000
(S)	Payments to depositors of Canadian Commercial Bank, CCB Mortgage Investment Corporation and Northland Bank pursuant to the <i>Financial Institutions Depositors Compensation Act</i>	68,571,831	...	...	68,571,831	...	...	68,571,831	...
(S)	Spending of proceeds from the disposal of surplus Crown assets	1,043	...	...	1,043	...	...	1,043	...
(S)	Payments pursuant to the <i>Halifax Relief Commission Pension Continuation Act</i>	...	...	1,832	1,832	...	1,832	...	13,131
(S)	Payment of liabilities previously transferred to revenues	...	...	2,146,952	2,146,952	...	2,146,952	...	2,268,450
(S)	Losses on foreign exchange	...	...	192,244,123	192,244,123	...	192,244,123	...	406,014,438
(S)	Refunds of amounts credited to revenues in previous years	...	...	1,340	1,340	...	1,340	...	17,557
(S)	Transitional assistance to provinces entering into the harmonized value-added tax framework (Part III.1— <i>Federal-Provincial Fiscal Arrangement Act</i>)	3,000,000,000	769,000,000	...	3,769,000,000	...	3,769,000,000	...	250,000,000
(S)	Establishment of a Canadian Securities Regulation Regime and Canadian Regulatory Authority (<i>Budget Implementation Act, 2009</i>)	150,000,000	...	(150,000,000)	...	...	...	...	...
(S)	Debt payments on behalf of poor countries to international organizations pursuant to section 18(1) of the <i>Economic Recovery Act</i>	51,200,000	25,000,000	(2,782,133)	73,417,867	...	73,417,867	...	...
(S)	Subsidy Resources to the International Monetary Fund's Poverty Reduction and Growth Trust (Section 8— <i>Bretton Woods and Related Agreements Act</i>)	...	40,000,000	...	40,000,000	...	40,000,000	...	...
(S)	Small and Medium Enterprise (SME) Finance Challenge (<i>Bretton Woods and Related Agreements Act</i> , Section 8)	...	20,000,000	...	20,000,000	...	20,000,000	...	...

Ministry Summary—Continued

Ministry Summary — Continued												
Source of authorities						Disposition of authorities						
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Vote	Used in the current year			Available for use in subsequent years		
	\$	\$	\$				\$	\$	\$	\$		
...	5,830,000	...	5,830,000	(S)	Fast start climate change financing (<i>Bretton Woods and Related Agreements Act</i> , Section 8)					...
...	1,000,000	(50,000)	950,000	(S)	Agriculture Advance Market commitment (<i>Bretton Woods and Related Agreements Act</i> , Section 8)					...
...	(121,257,584)	(121,257,584)	(121,257,584)	(S)	Canadian Millennium Scholarship Foundation (<i>Budget Implementation Act, 1998</i>)					...
...		Appropriations not required for the current year					248,688,000
68,572,874	88,525,569,352	(3,769,893,836)	(751,193,082)	84,073,055,308			Total budgetary					83,761,969,073
...	47,409,145,000	47,409,145,000		(S)	(L) Advances pursuant to subsection 12(2) of the <i>Farm Credit Canada Act</i> (Gross)					68,571,831
...	21,888,000,000	21,888,000,000		(S)	(L) Advances pursuant to section 19 of the <i>Business Development Bank of Canada Act</i> (Gross)					242,514,404
...		(S)	(L) Advances to the Business Development Bank of Canada with regards to the Canadian Secured Credit Facility (<i>Business Development Bank of Canada Act</i> , Section 19) (Gross)					47,409,145,000
...	285,000,000	285,000,000		(S)	(L) Advances pursuant to subsection 21(1) of the <i>Canada Mortgage and Housing Corporation Act</i> (Gross)					21,888,000,000
...	6,814,654,889	6,814,654,889		(S)	(L) Advances pursuant to subsection 21(1) of the <i>Canada Mortgage and Housing Corporation Act</i> (Gross)					285,000,000
...	384,279,999	384,280,000		L10	International Development Association In accordance with the <i>Bretton Woods and Related Agreements Act</i> , the issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$384,280,000 to the International Development Association (Gross)					6,814,654,889
...	1	...	...	384,280,000		L12b	In accordance with the <i>Bretton Woods and Related Agreements Act</i> , a payment from April 1, 2010 to March 31, 2011 not to exceed \$285,720,000 to the International Finance Corporation as part of the Fast Start Climate Change Financing Initiative					384,280,000
...	...	1	1	(S)	(L) Advances pursuant to section 13(1) of the <i>Financial Consumer Agency of Canada Act</i> (Gross)					...
...	7,000,000	7,000,000								384,280,000
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Fast start climate change financing (*Bretton Woods and Related Agreements Act*, Section 8)

Agriculture Advance Market commitment (*Bretton Woods and Related Agreements Act*, Section 8)

Canadian Millennium Scholarship Foundation (*Budget Implementation Act, 1998*)

Appropriations not required for the current year

Total budgetary

(L) Advances pursuant to subsection 12(2) of the *Farm Credit Canada Act* (Gross)

(L) Advances pursuant to section 19 of the *Business Development Bank of Canada Act* (Gross)

(L) Advances to the Business Development Bank of Canada with regards to the Canadian Secured Credit Facility (*Business Development Bank of Canada Act*, Section 19) (Gross)

(L) Advances pursuant to subsection 21(1) of the *Canada Mortgage and Housing Corporation Act* (Gross)

International Development Association

In accordance with the *Bretton Woods and Related Agreements Act*, the issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$384,280,000 to the International Development Association (Gross)

L12b In accordance with the *Bretton Woods and Related Agreements Act*, a payment from April 1, 2010 to March 31, 2011 not to exceed \$285,720,000 to the International Finance Corporation as part of the Fast Start Climate Change Financing Initiative

(S) (L) Advances pursuant to section 13(1) of the *Financial Consumer Agency of Canada Act* (Gross)

[illegible]

Ministry Summary—Concluded

Available from previous years	Source of authorities				Vote	Disposition of authorities				
	As shown in		Adjustments, warrants and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years		
	Main Estimates	Supplementary Estimates						\$	\$	
\$	\$	\$	\$	\$		\$	\$	\$	\$	
Financial Transactions and Reports Analysis Centre of Canada										
...	45,380,108	...	...	45,380,108	25				
...	...	3,392,539	...	3,392,539	25b					
...	...	...	313,796	313,796					
...	...	...	2,116,842	2,116,842					
...	...	...	409,247	409,247					
...	45,380,108	3,392,539	2,839,885	51,612,532	(S)	46,305,004	5,307,528	...	45,386,842	
...	4,393,772	...	229,171	4,622,943		4,622,943	...	...	4,511,354
...	49,773,880	3,392,539	3,069,056	56,235,475		50,927,947	5,307,528	...	49,898,196	
Office of the Superintendent of Financial Institutions										
...	946,801	...	...	946,801	30	923,806	22,995	...	938,824
...	1	...	...	...	1	...	1	...	...
81,929,813	...	...	...	81,929,813	(S)	14,813,895	...	67,115,918	(11,140,421)
1,709	...	...	8,193	9,902		9,901	...	1	2,910
81,931,522	946,802	...	8,193	82,886,517		15,747,602	22,996	67,115,919	(10,198,687)	

PPP Canada Inc.

...	12,700,000	...	...	12,700,000	35	Payments to PPP Canada Inc. for operations and program delivery	...	...	6,600,000
...	242,500,000	...	...	242,500,000	40	Payments to PPP Canada Inc. for P3 Fund investments	11,000,000	1,700,000	...
...	255,200,000	...	...	255,200,000		Total Agency—Budgetary	242,500,000	...	165,400,000
...	255,200,000	...	...	255,200,000		Total Agency—Budgetary	253,500,000	1,700,000	...
150,504,952	88,928,495,679	(3,766,501,297)	(732,423,043)	84,580,076,291		Total Ministry—Budgetary	84,191,362,821	253,025,528	135,687,942
15,000,000,000	1	285,720,001	76,788,079,888	92,073,799,890		Total Ministry—Non-budgetary	77,073,799,889	1	15,000,000,000
									120,230,528,547

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted/ repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

- (S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
(i) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.
Treasury Board Vote 25—Operating budget carry forward.
Treasury Board Vote 30—Paylist requirements.

Program Activity

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Transfer and taxation payment programs																		
Budgetary	106,396,962	37,768,279	...	...	55,810,358,058	55,584,023,906	...	...	...	...	...	...	677,000,001	677,000,000	...	55,916,755,020	55,621,792,185	677,000,000
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Treasury and financial affairs																		
Budgetary	28,122,927,601	28,122,927,601	...	...	...	...	...	...	...	...	...	...	76,396,799,889	76,396,799,889	...	28,122,927,601	28,122,927,601	76,396,799,889
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Economic and fiscal policy framework	101,790,886	87,984,043	...	...	(121,232,084)	(121,232,084)	...	...	...	...	...	...	...	...	...	(19,441,198)	(33,248,041)	...
Internal services	53,213,885	50,497,328	...	...	...	...	...	...	...	400,000	...	...	...	...	...	52,813,885	50,497,328	...
Sub-total—																		
Budgetary	28,384,329,334	28,299,177,251	...	...	55,689,125,974	55,462,791,822	...	...	...	400,000	...	...	77,073,799,890	77,073,799,889	...	84,073,055,308	83,761,969,073	77,073,799,889
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Revenues netted against expenditures	(400,000)	...	...	...	...	...	...	...	...	(400,000)	...	...	...	...	...	...	...	...
Total Department—																		
Budgetary	28,383,929,334	28,299,177,251	...	...	55,689,125,974	55,462,791,822	...	...	...	...	...	...	77,073,799,890	77,073,799,889	...	84,073,055,308	83,761,969,073	77,073,799,889
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Auditor General																		
Legislative auditing	89,518,570	86,759,314	...	...	...	...	...	...	...	660,000	92,642	...	...	...	...	88,858,570	86,666,672	...
Revenues netted against expenditures	(660,000)	(92,642)	...	...	...	...	...	...	...	(660,000)	(92,642)	...	...	...	...	...	...	...
Total Agency—																		
Budgetary	88,858,570	86,666,673	...	...	...	...	...	...	...	...	...	...	...	...	...	88,858,570	86,666,673	...
Canada Deposit Insurance Corporation—																		
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	15,000,000,000	...	...	15,000,000,000	...	...
Canadian International Trade Tribunal																		
Adjudication of trade cases (quasi-judicial role)	7,693,006	6,881,003	...	...	...	...	...	...	...	...	...	...	...	...	...	7,693,006	6,881,003	...
Internal services	4,396,003	3,932,001	...	...	...	...	...	...	...	...	...	...	...	...	...	4,396,003	3,932,001	...

General economic inquiries and references (advisory role)	122,112	109,222	...	...	...	...	...	...	122,112	109,222
Total Agency—Budgetary	12,211,121	10,922,226	...	...	...	...	...	...	12,211,121	10,922,226
Financial Consumer Agency of Canada—Budgetary	11,629,300	11,629,300	...	...	...	...	...	...	11,629,300	11,629,300
Financial Transactions and Reports Analysis Centre of Canada										
Detection and deterrence of money laundering and terrorist financing	47,198,581	41,280,349	...	...	800,000	...	...	...	47,998,581	42,080,349
Internal services	8,236,894	8,847,598	...	...	...	...	...	...	8,236,894	8,847,598
Total Agency—Budgetary	55,435,475	50,127,947	...	...	800,000	...	...	...	56,235,475	50,927,947
Office of the Superintendent of Financial Institutions										
Actuarial valuation and advisory services	4,254,221	4,247,219	...	...	...	3,321,000	4,287,247	...	933,221	(40,028)
Internal services	38,686,774	39,070,885	4,735,000	2,155,334	...	43,400,000	33,137,353	...	21,774	8,088,866
Regulation and supervision of federally regulated financial institutions	136,502,522	55,533,680	...	...	...	54,571,000	44,492,845	...	81,931,522	11,040,835
Regulation and supervision of federally regulated private pension plans	4,414,000	4,175,432	899,000	344,743	...	5,313,000	7,730,407	...	...	(3,210,232)
International assistance	1,649,000	377,511	...	...	...	1,649,000	509,350	...	...	(131,839)
Sub-total	185,506,517	103,404,727	5,634,000	2,500,077	...	108,254,000	90,157,202	...	82,886,517	15,747,602
Revenues netted against expenditures	(108,254,000)	(90,157,202)	...	...	...	(108,254,000)	(90,157,202)	...	...	...
Total Agency—Budgetary	77,252,517	13,247,525	5,634,000	2,500,077	...	...	...	...	82,886,517	15,747,602
PPP Canada Inc.—Budgetary	255,200,000	253,500,000	...	...	...	...	...	...	255,200,000	253,500,000
Total Ministry—Budgetary	28,884,516,317	28,725,270,922	5,634,000	2,500,077	55,689,925,974	55,463,591,822	...	...	84,580,076,291	84,191,362,821
Non-Budgetary	...	...	...	...	...	...	...	...	92,073,799,890	77,073,799,889

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Total available for use	Used in the current year	Variance	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
...	229,001,368	1	(25,500)	228,975,869	25,076,717	203,899,152	...
...	...	...	10,000,000	10,000,000	10,000,000	...	...
...
...	229,001,368	1	9,974,500	238,975,869	35,076,717	203,899,152	104,604,213
...	65,049,686	19,762,000	(9,618,000)	75,193,686	53,558,686	21,635,000	107,724,343
...	5,000,000	...	...	5,000,000	4,200,000	800,000	5,000,000
...	...	...	25,500	25,500	25,500	...	3,000
...	70,049,686	19,762,000	(9,592,500)	80,219,186	57,784,186	22,435,000	112,727,343
...	25,426,286,000	15,712,000	179,109,286	25,621,107,286	25,621,107,286	...	24,081,039,076
...	14,372,000,000	509,503,000	...	14,881,503,000	14,881,503,000	...	14,185,000,000
...	11,178,703,000	...	122,000	11,178,825,000	11,178,825,000	...	10,857,853,000
...	...	...	(121,257,584)	(121,257,584)	(121,257,584)	...	...
...	3,000,000,000	769,000,000	...	3,769,000,000	3,769,000,000	...	250,000,000
...	2,663,567,000	...	(37)	2,663,566,963	2,663,566,963	...	2,497,926,398
...	384,280,000	...	...	384,280,000	384,280,000	...	384,280,000
...	250,000,000	...	...	250,000,000	250,000,000	...	250,000,000
...	170,000,000	58,100,000	(67,176,000)	160,924,000	160,924,000	...	163,400,000
...	32,000,000	...	148,683	32,148,683	32,148,683	...	32,157,373
...	(655,786,000)	5,976,000	(28,395,296)	(678,205,296)	(678,205,296)	...	(596,258,793)
...	(2,976,719,000)	26,868,000	(122,703,000)	(3,072,554,000)	(3,072,554,000)	...	(2,702,590,000)
...	150,000,000	...	(150,000,000)	...	...	...	...
...	51,200,000	25,000,000	(2,782,133)	73,417,867	73,417,867	...	...
...	213,800,000	(18,500,000)	(34,905,000)	160,395,000	160,395,000	...	489,058,000
...	...	20,000,000	...	20,000,000	20,000,000	...	...

...	...	5,830,000	...	5,830,000	(S) Fast start Climate change financing	5,830,000	...	...
...	...	1,000,000	(50,000)	950,000	(S) Agriculture Advance Market commitment	950,000	...	...
...	...	40,000,000	...	40,000,000	(S) Subsidy Resources to the International Monetary Fund's Poverty Reduction and Growth Trust	40,000,000	...	...
...	...	...	...	...	Items not required for the current year	...	...	248,688,000
...	54,259,331,000	1,458,489,000	(347,889,081)	55,369,930,919	Total—Other transfer payments	55,369,930,919	...	50,140,553,054
...	54,558,382,054	1,478,251,001	(347,507,081)	55,689,125,974	Total Department	55,462,791,822	226,334,152	...
Financial Transactions and Reports Analysis Centre of Canada								
...	800,000	...	...	800,000	Contributions	800,000	...	1,400,000
...	800,000	...	...	800,000	Contribution to the Egmont Group secretariat to support development and operations	800,000	...	...
...	800,000	...	...	800,000	Total Agency	800,000	...	1,400,000
...	54,559,182,054	1,478,251,001	(347,507,081)	55,689,925,974	Total Ministry	55,463,591,822	226,334,152	...
(S) Statutory transfer payment.								
...	...	...	...	...		...	50,359,284,610	...
...	...	...	...	...		...	50,357,884,610	...

Details of Respendable Amounts

Department	\$	\$	\$
Budgetary (respendable revenues)			
Internal services	400,000	...	...
Total Department—Budgetary	400,000	...	...
Auditor General			
Budgetary (respendable revenues)			
Legislative auditing	660,000	92,642	17,851
Services provided to members of the Canadian Council of Legislative Auditors	660,000	92,642	17,851
Total Agency—Budgetary			
Office of the Superintendent of Financial Institutions			
Budgetary (respendable revenues)			
Actuarial valuation and advisory services	3,321,000	4,287,247	5,365,733
Internal services	43,400,000	33,137,353	94,474,409
Regulation and supervision of federally regulated financial institutions	54,571,000	44,492,845	1,052,669
Regulation and supervision of federally regulated private pension plans	5,313,000	7,730,407	8,553,666
International assistance	1,649,000	509,350	1,670,612
Total Agency—Budgetary	108,254,000	90,157,202	111,117,089
Total Ministry—Budgetary	109,314,000	90,249,844	111,134,940

Revenues

Department	Current year	Previous year
Other revenues—	\$	\$
Return on investments— ⁽¹⁾		
Cash and accounts receivable—Cash—		
Chartered banks	14,289,939	9,116,318
Short term deposits	40,417,133	11,404,878
Receiver General balance at the Bank of Canada	30,504,070	62,387,272
Foreign exchange accounts—		
International reserves held in the Exchange Fund Account—		
Transfer of profits	1,718,099,367	1,455,539,421
International Monetary Fund—Subscriptions—Transfer of profits	5,870,393	4,528,573
International Monetary Fund—Loans—Transfer of profits	2,440,429	464,465
Loans, investments and advances—		
Bank of Canada—Transfer of profits	1,165,553,825	1,251,936,821
Canada Development Investment Corporation—		
Dividends	1,295,397,251	100,700,000
Canada Mortgage and Housing Corporation	1,951,725,784	1,743,979,477
Farm Credit Canada	158,029,187	89,747,037
Business Development Bank of Canada	97,872,974	34,063,434
Federal-provincial fiscal arrangements	58,944	58,944
International Monetary Fund—Poverty Reduction and Growth Trust	1,038,628	3,757,965
International Finance Corporation—Global Trade Liquidity Program	1,940,719	157,412
Financial Consumer Agency of Canada	46,450	15,593
Other accounts—		
Public Works and Government Services—		
Consulting and Audit Canada Revolving Fund	87,955	188,335
	6,483,373,048	4,768,045,945
Refunds of previous years' expenditures—		
Refund of salaries, goods and services	231,481	371,207
Adjustments to prior year's payables	370,498	555,500
	601,979	926,507

Revenues—Continued

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Sales of goods and services— Rights and privileges Other fees and charges— Fines, penalties and forfeitures—Fees— Access to information	68,571	71,619	Other revenues—		
	3,015	1,750	Refunds of previous years' expenditures—	3,896	344
	71,586	73,369	Refunds of previous years' expenditures Adjustments to prior year's payables	106,783	51,702
Proceeds from the disposal of surplus Crown assets	...	1,043			
Miscellaneous revenues— Domestic coinage Net gain on exchange Sale of real property to Canada Lands Company Limited	130,968,944 100,394,901 2,445,000	115,498,352 359,843,862 1,784,377	Proceeds from the disposal of surplus Crown assets	110,679	52,046
Transfer from the following accounts which were unclaimed or outstanding for ten years or more—Outstanding imprest Account—Unclaimed cheques	61,982,669	33,703,295	Miscellaneous revenues	192	556
Unclaimed balances received from Bank of Canada in respect of chartered banks	251,793	199,604	Total Agency	112,991	54,372
Transfer from matured debt outstanding	298,981	1,036,143	Financial Consumer Agency of Canada		
Guarantee fees	121,853,364	28,698,151	Other revenues—		
Sundries	...	927	Sales of goods and services—		
	418,195,652	540,764,711	Services of a regulatory nature	9,782,568	8,983,943
Total Department	6,902,242,265	5,309,811,575	Services of non-regulatory nature	...	711
			Sales of goods and information products	...	5
Auditor General			Other fees and charges—		
Other revenues—			Revenues from fines	175,000	450,000
Refunds of previous years' expenditures—					
Refunds of previous years' expenditures	15,888	14,172	Proceeds from the disposal of surplus Crown assets	9,957,573	9,434,659
Adjustments to prior year's payables	92,520	48,099	Miscellaneous revenues	1,101	83
			Total Agency	9,958,829	9,434,742
Proceeds from the disposal of surplus Crown assets	108,408	62,271	Financial Transactions and Reports Analysis Centre of Canada		
Miscellaneous revenues— Net gain on exchange Sundries	1,071	308	Other revenues—		
	357	...	Refunds of previous years' expenditures—		
	775,768	968,122	Refunds of previous years' expenditures Adjustments to prior year's payables	12,848	552
	776,125	968,122		40,831	2,405
Total Agency	885,604	1,030,701	Miscellaneous revenues	53,679	2,957
			Miscellaneous revenues— Administrative monetary penalty Miscellaneous revenues	85,800	177,930
				5,986	...
			Total Agency	145,465	180,887

Revenues— Concluded

	Current year	Previous year
	\$	\$
Office of the Superintendent of Financial Institutions		
Other revenues—		
Sales of goods and services—		
Services of a regulatory nature	100,044,206	94,376,605
Services of a non-regulatory nature	6,844,815	7,821,113
Sales of goods and information products	303	313
Other fees and charges—		
Revenues from fines	202,250	39,450
	107,091,574	102,237,481
Proceeds from the disposal of surplus Crown assets	8,193	2,910
Miscellaneous revenues		
Gain on foreign exchange	26	2,520
Total Agency	107,099,793	102,242,911
Ministry Summary		
Other revenues—		
Return on investments	6,483,373,048	4,768,045,945
Refunds of previous years' expenditures	874,745	1,043,781
Sales of goods and services	117,120,733	111,745,509
Proceeds from the disposal of surplus Crown assets	10,557	4,900
Miscellaneous revenues	419,065,864	541,915,053
Total Ministry	7,020,444,947	5,422,755,188

(1) Interest unless otherwise indicated.

SECTION 10

2010-2011

PUBLIC ACCOUNTS OF CANADA

Fisheries and Oceans

Department

Freshwater Fish Marketing Corporation

CONTENTS

	<i>Page</i>
Strategic outcome and program activity descriptions ..	10.2
Ministry summary	10.4
Program activity	10.6
Transfer payments	10.7
Details of spendable amounts	10.9
Revenues	10.9

Department

Strategic Outcome

Safe and accessible waterways (SAW).

Program Activity Descriptions

Canadian coast guard

The Canadian coast guard (CCG) delivers civilian marine services (vessels, aircraft, expertise, personnel and infrastructure) on behalf of other federal government departments or in support of federal agencies and organizations in the achievement of their own specific Government of Canada maritime priorities. CCG provides support to other parts of Fisheries and Oceans Canada (Science and Conservation and Protection), the Department of National Defence, Environment Canada, the Royal Canadian Mounted Police, the Department of Foreign Affairs and International Trade, and Transport Canada among others.

Small craft harbours

The Small craft harbours program directly, or indirectly through harbour authorities, operates and maintains a network of harbours, critical to the fishing industry, open, safe and in good repair. These harbours are necessary for the effective operation of the commercial fisheries that contribute to the Canadian economy, directly support employment and that indirectly create tens of thousands jobs, many in rural and isolated parts of Canada.

Science for safe and accessible waterways

This program provides scientific research, monitoring, advice, products and services and data management to ensure departmental and federal policies, programs, decisions, and regulations associated with safe, secure, and accessible waterways are informed by science advice. The science is provided through a network of re-

search facilities, in collaboration with other government departments, private sector, academia and international organizations.

Strategic Outcome

Sustainable fisheries and aquaculture (SFA).

Program Activity Descriptions

Fisheries and aquaculture management

The overall goal of fisheries and aquaculture management is the conservation of Canada's fisheries resources to ensure sustainable resource utilization through close collaboration with resource users and stakeholders based on shared stewardship. Fisheries and aquaculture management is responsible for international fisheries conservation negotiations and relations, shared management of interception fisheries in international waters, management of the Aboriginal, commercial, recreational fishing in the coastal waters of Canada's three oceans and creating the conditions for a vibrant and innovative aquaculture industry.

Science for sustainable fisheries and aquaculture

Provision of advice and recommendations based on scientific research and monitoring, as well as the provision of products and services and the management of data on Canada's oceans and resources. This ensures departmental and federal policies, programs, decisions, and regulations associated with sustainable fisheries and aquaculture are informed by scientific knowledge. The science is provided through a network of research facilities, in collaboration with other government departments, private sector, academia and international organizations.

Strategic Outcome

Healthy and productive aquatic ecosystems (HAPAE).

Program Activity Descriptions

Habitat management

In collaboration with others, Habitat management involves conserving and protecting fish and fish habitat from the impacts of activities occurring in and around fresh and marine fish-bearing waters, and improving (restoring and developing) fish habitat through the administration of the habitat protection provisions of the *Fisheries Act*, providing advice on related provisions of the *Act*, and the application of non-regulatory activities. It also involves conducting environmental assessments prior to regulatory decisions listed in the Law List Regulations of the *Canadian Environmental Assessment Act* and participating in other environmental assessment regimes. These activities are performed in a manner consistent with the *Species at Risk Act*; the Policy for the Management of Fish Habitat and other operational policies; consultation with Aboriginal groups; the goals and principles of sustainable development; and the policies and priorities of the federal government.

Science for healthy and productive aquatic ecosystems

This program provides research, monitoring, advice, products and services and data management to ensure departmental and federal policies, programs, decisions, and regulations associated with the integrated management of Canada's oceans and fish habitat resources are informed by science advice. The science is undertaken through a network of research facilities, in collaboration with other government departments, private sector, academia and international organizations.

Species at risk management

Aquatic species at risk are managed to provide for the recovery of extirpated, endangered and threatened species; and the management of special concerned species to prevent them becoming at risk. This program activity

involves developing recovery strategies, action plans and management plans for all aquatic species; promoting recovery implementation and monitoring of marine and anadromous (moving between fresh and salt water) species over which the federal government has exclusive jurisdiction; and promoting freshwater species for which certain provinces have specific delegated responsibilities related to fisheries management through regulations under the *Fisheries Act*.

Oceans management

Oceans management involves the conservation and sustainable use of Canada's oceans in collaboration with other levels of government, Aboriginal organizations and other non-government stakeholders through the development and implementation of objectives-based integrated oceans management plans and the application of marine conservation tools. Modern oceans management arrangements deal with a number of challenges including oceans health, marine habitat loss, declining biodiversity, growing demands for access to ocean resources and regulatory and jurisdictional complexities.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight

services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal Services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Freshwater Fish Marketing Corporation

Strategic Outcome

To regulate interprovincial and export trade in freshwater fish.

Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Vote	Department	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$			\$	\$	\$	\$
...	1,283,084,028	...	...	1	Operating expenditures				
...	...	5,362,923	...	1a	Operating expenditures				
...	1b	Transfer of \$388,900 from Environment Vote 1, \$387,000 from Transport Vote 1, and \$146,300 from Indian Affairs and Northern Development Vote 1				
...	...	20,768,113	...		Transfer from: Vote 1 (Environment)				
...	388,900		Vote 1 (Indian Affairs and Northern Development)				
...	146,300		Vote 1 (Transport)				
...	387,000		TB Vote 15 ⁽¹⁾				
...	6,138,598		TB Vote 25 ⁽¹⁾				
...	23,893,315		TB Vote 30 ⁽¹⁾				
...	13,095,433		Transfer to: Vote 1 (Treasury Board)				
...	(144,458)		Vote 5				
...	(3,887,000)		Vote 5 (Atlantic Canada Opportunities Agency)				
...	(146,000)		Vote 10				
...	(4,403,179)		Vote 80 (Industry)				
...	1,283,084,028	26,131,036	35,368,909		Total—Vote 1	1,308,512,708	36,071,265	...	1,312,644,508
...	427,591,260	...	...	5	Capital expenditures				
...	...	6,976,000	...	5a	Transfer of \$3,887,000 from Fisheries and Oceans Vote 1				
...	...	15,082,156	...	5b	Capital expenditures				
...	3,887,000		Transfer from: Vote 1				
...	149,764		TB Vote 15 ⁽¹⁾				
...	166		TB Vote 30 ⁽¹⁾				
...	427,591,260	22,058,156	4,036,930		Total—Vote 5	420,442,927	33,243,419	...	414,830,302
...	129,231,417	...	...	10	Grants and contributions				
...	10a	Transfer of \$1,897,034 from Fisheries and Oceans				
...	10b	Vote 1 and \$75,000 from Transport Vote 1				
...	...	1	...		Transfer of \$2,506,145 from Fisheries and Oceans				
...		Vote 1				
...	4,403,179		Transfer from: Vote 1				
...	75,000		Vote 1 (Transport)				
...	250,000		TB Vote 5 ⁽¹⁾				
...	(463,246)		Transfer to: Vote 10 (Environment)				
...	(80,000)		Vote 10 (Indian Affairs and Northern Development)				
...	129,231,417	2	4,184,933		Total—Vote 10	127,009,109	6,407,243	...	111,779,775

(S)	Contributions to employee benefit plans	135,011,736	...	...	...	137,790,096
(S)	Minister of Fisheries and Oceans—Salary and motor car allowance	77,638	...	...	...	77,638
(S)	Spending of proceeds from the disposal of surplus Crown assets	1,831,277	...	4,432,068	...	2,477,863
(S)	Refunds of amounts credited to revenues in previous years	14,085	...	...	...	1,628,381
	Appropriations not required for the current year	...	...	...	...	8,931
	Total Department—Budgetary	1,992,899,480	75,721,927	4,432,068	1,981,237,494	
	Freshwater Fish Marketing Corporation					
L30b	Loans to the Corporation and guarantees for loans pursuant to the <i>Freshwater Fish Marketing Act</i> .					
	Aggregate of all amounts borrowed by the Corporation under the authority of section 16, limited to \$50,000,000 (Net)	50,000,000	...	50,000,000	...	...
	Total Agency—Non-budgetary	50,000,000	...	50,000,000	...	...
	Total Ministry—Budgetary	2,073,053,475	75,721,927	4,432,068	1,981,237,494	
	Non-budgetary	50,000,000	...	50,000,000	...	...

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

- (S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
(T) Treasury Board Vote 5—Government contingencies.
(T) Treasury Board Vote 6—Government-wide initiatives.
(T) Treasury Board Vote 15—Operating budget carry forward.
(T) Treasury Board Vote 25—Operating budget carry forward.
(T) Treasury Board Vote 30—Paylist requirements.

Program Activity

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Canadian coast guard	544,806,377	528,550,624		276,731,421	247,557,309		5,071,000	5,071,000		49,114,600	38,376,863		...	...		777,494,198	742,802,070	
Internal services	332,054,784	288,468,571		83,909,268	82,738,775		...	...		...	...		...	...		415,964,052	371,227,346	
Fisheries and aquaculture management	237,238,790	242,574,790		2,068,657	1,955,616		111,697,565	111,697,565		...	...		...	...		357,390,588	356,227,971	
Small craft harbours	114,146,750	112,419,087		89,592,000	86,799,190		7,237,175	7,237,175		...	...		...	...		210,975,925	206,434,141	
Science for sustainable fisheries and aquaculture	126,184,922	132,405,880		713,720	701,535		634,436	634,436		...	...		...	...		127,533,078	133,741,809	
Habitat management	51,105,438	51,015,598		...	...		1,985,000	1,984,950		...	...		...	...		53,090,438	53,000,548	
Science for healthy and productive aquatic ecosystems	54,150,564	53,334,092		15,000	14,885		100,000	99,767		...	...		...	...		54,265,564	53,448,744	
Science for safe and accessible waterways	36,708,942	38,555,372		656,280	655,617		87,600	87,569		...	...		...	...		37,452,822	39,298,558	
Species at risk management	23,888,394	22,136,014		...	...		...	...		...	...		...	...		23,888,394	22,136,014	
Oceans management	14,780,416	14,364,279		...	...		218,000	218,000		...	...		...	...		14,998,416	14,582,279	
Sub-total	1,535,065,377	1,483,824,307		453,686,346	420,442,927		133,416,352	127,009,109		49,114,600	38,376,863		...	...		2,073,053,475	1,992,899,480	
Revenues netted against expenditures	(49,114,600)	(38,376,863)		...	...		...	...		(49,114,600)	(38,376,863)		...	...		...	...
Total Department—Budgetary	1,485,950,777	1,445,447,444		453,686,346	420,442,927		133,416,352	127,009,109		...	...		...	...		2,073,053,475	1,992,899,480	
Freshwater Fish Marketing Corporation—	...	...		...	...		...	...		...	...		...	...		50,000,000	...	
Non-budgetary	...	...		...	...		...	...		...	...		...	...		...	...
Total Ministry—Budgetary	1,485,950,777	1,445,447,444		453,686,346	420,442,927		133,416,352	127,009,109		...	...		...	...		2,073,053,475	1,992,899,480	
Non-budgetary	...	...		...	...		...	...		...	...		...	...		50,000,000	...	

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
Department Grants							
...	3,350,000	...	3,288,400	6,638,394	6	...	975,000
...	238,000	2	236,544	416,944	57,602	...	500,102
...	...	...	...	...	...	...	8,591,648
...	3,588,000	2	3,524,944	7,055,338	57,608	...	10,066,750
Contributions							
...	71,017,900	...	8,687,958	77,521,330	2,184,528	...	65,661,707
...	25,729,717	...	(8,825,539)	16,903,993	185	...	16,184,422
...	14,300,000	...	(150,000)	10,650,000	3,500,000	...	3,204,351
...	4,921,000	...	...	4,921,000	...	...	4,920,000
...	4,700,000	...	...	4,665,192	34,808	...	4,685,795
...	962,000	...	...	386,716	575,284	...	351,528
...	1,125,000	...	69,034	1,194,033	1	...	1,125,000
...	1,875,000	...	...	1,874,950	50	...	1,874,860
...	500,000	...	98,775	577,469	21,306	...	2,478,194
...	...	...	573,400	573,394	6	...	741,348
...	289,500	...	206,361	486,800	9,061	...	386,448

Transfer Payments—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	223,300	...	...	223,300	198,894	24,406	...	99,372	
...	125,643,417	...	659,989	126,303,406	119,953,771	6,349,635	...	101,713,025	
...	129,231,417	2	4,184,933	133,416,352	127,009,109	6,407,243	...	111,779,775	
				Total Ministry					
				Contribution to the salmon sub-committee of the Yukon Fish and Wildlife Management Board for implementing responsibilities pursuant to comprehensive land claim settlements					
				Total—Contributions					

Details of Spendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Budgetary (spendable revenues)			
Canadian coast guard	27,717,700	27,648,881	27,463,242
Marine navigation service fees	5,800,000	5,667,059	8,660,609
Maintenance dredging services tonnage fees	39,000	---	---
Employee deductions for employee housing	75,000	16,335	21,614
Coast guard radio tolls	13,780,900	4,589,663	4,977,946
Icebreaking services fees	1,700,000	230,061	131,317
Canadian Coast Guard College	2,000	224,864	286,427
Sundries			
Total Ministry—Budgetary	49,114,600	38,376,863	41,541,155

Revenues

Department	Current year	Previous year
	\$	\$
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	2,015,073	1,893,320
Adjustments to prior year's payables	3,661,738	2,779,109
	5,676,831	4,672,429
Sales of goods and services—		
Rights and privileges—		
Fees	---	100
Licences	39,815,539	43,639,582
Oyster leases	223,002	223,748
Vessel and fishermen registrations	406,692	370,024
Small craft harbours—		
Wharfage, berthage and leases	1,761,678	1,742,230
Licences	8,557	9,373
Other wharf revenues	342	1,788
	4,221,510	45,986,845
Services of a non-regulatory nature—		
Rental of land, buildings, vehicles and machinery	547,529	468,138
Sundries	2,636,612	2,472,161
Respendable revenues		
Net-voted revenues—Invoiced—		
Canadian Coast Guard College	46	37
Icebreaking services	4,262,190	4,714,745
Marine service fees	26,901,212	27,637,663
Maintenance dredging services tonnage fees	5,384,717	8,316,998
Telecommunications	14,129	22,727
Sundries	227,868	285,646
	39,974,303	43,918,115
Sales of goods and information products—		
Proceeds from sale of publications	1,541,286	1,589,388
Sundries	18,112	17,782
	1,559,398	1,607,170
	83,749,511	91,512,130
Proceeds from the disposal of surplus Crown assets	5,539,879	1,875,801

Revenues—Concluded

	Current year	Previous year
	\$	\$
Miscellaneous revenues		
Seizures and forfeitures	377,955	210,203
Fines	1,238,646	1,504,498
Net gain on exchange	14,112	...
Sundries	943,541	760,870
	2,574,254	2,475,571
Total Ministry	97,540,475	100,535,931

SECTION 11

2010-2011

PUBLIC ACCOUNTS OF CANADA

Foreign Affairs and International Trade

Department
Canadian Commercial Corporation
Canadian International Development
Agency
International Development Research
Centre
International Joint Commission
(Canadian Section)

CONTENTS

	<i>Page</i>
Strategic outcome and program activity descriptions . .	11.2
Ministry summary	11.6
Program activity	11.14
Transfer payments	11.16
Details of spendable amounts	11.21
Revenues	11.22

Department

Strategic Outcome

Canada's international agenda: The international agenda is shaped to Canada's benefit and advantage in accordance with Canadian interests and values.

Program Activity Descriptions

Diplomacy and advocacy

This program activity engages and influences international players and delivers international programs and diplomacy. It allows Canada to implement its international policies to foreign audiences inside and outside of Canada and thus fulfill the mandated roles and responsibilities that are associated with the diplomatic work of a foreign and international trade ministry. This work is done by liaising with decision makers at all levels in other countries and hosting events where key messages can be advocated. It includes utilizing provincial expertise in specific areas of interest to them to advance Canada's overall international policy. Additionally, it uses strategic promotion activities, including public diplomacy, as vehicles to promote Canadian views on issues of concern to Canadians and uses a number of discretionary grant and contribution programs to further Canada's interests abroad. The main target groups are foreign decision makers in Canada and abroad, foreign publics, other levels of government within Canada, key constituencies within other countries (e.g. security and defence-related communities) and legislators.

International policy advice and integration

This program activity provides strategic direction, intelligence and advice, including integration and coordination of Canada's foreign and international economic policies. It allows the department to plan and strategically coordinate its international activities with a view to integrating Canada's foreign and international eco-

International commerce

This program activity manages and delivers commerce services and advice to Canadian business. It helps Canadian business succeed in international markets by providing expert counsel and advice and managing and delivering value-added services to Canadian business pursuing international business opportunities. This work is conducted through support to qualified business clients. The main target groups are Canadian business clients who are currently operating abroad or who have demonstrated a capacity to do so.

Strategic Outcome

Canada's international platform: The Department of Foreign Affairs and International Trade maintains a mission network of infrastructure and services to enable the Government of Canada to achieve its international priorities.

Program Activity Descriptions

Canada's international platform: support at missions abroad

This program activity manages and delivers services and infrastructure at missions to enable Canada's representation abroad. This work is done by coordinating with the various branches, bureaus and divisions within DFAIT and with the 27 other partner departments and co-locators who are deployed overseas. It ensures that human resources services, financial management services, asset and material services, comptrollership services, mail and diplomatic courier services, and acquisition of bandwidth are in place at missions to support Canada's international policy objectives and program delivery abroad. The main target group is the Government of Canada network of missions abroad, departmental branches, bureaus and divisions, as well as the 27 partner departments and co-locators.

nomic policies. This is carried out by working to improve coordination within DFAIT, with other government departments and relevant stakeholders, and by utilizing advice provided from missions to develop all-of-government approaches that integrate different organizational mandates and perspectives to advance Canadian interests and values. The main target groups are other government organizations, policy and program groups within DFAIT, heads of mission and key mission personnel.

Strategic Outcome

International services for Canadians: Canadians are satisfied with commercial, consular and passport services.

Program Activity Descriptions

Consular affairs

This program activity manages and delivers consular services and advice to Canadians. This work is done through consular agents and officers at missions abroad and through the use of the website, www.voyage.gc.ca. The main target groups are Canadians outside of Canada or Canadians planning to travel or live abroad.

Passport Canada special operating agency (Revolving Fund)

This program activity manages and delivers passport services through the use of the Passport Canada Revolving Fund. It enables the issuance of secure travel documents to Canadians, which facilitates their travel and contributes to international and domestic security. This work is done through the authentication of identity and entitlement of applicants using a diversity of service channels and the production of secure travel documents. The main target group is Canadian travelers.

Canada's international platform: support at headquarters

This program activity manages and delivers services and infrastructure at headquarters to enable Canada's representation abroad. This work is done by coordinating with the various branches, bureaus and divisions within DFAIT and with the 27 other partner departments and co-locators who are deployed overseas. The main target group is the Government of Canada network of missions abroad, departmental branches, bureaus and divisions, as well as the 27 partner departments and co-locators.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Canadian Commercial Corporation

Strategic Outcome

Enhanced market access for Canadian exporters to complex international public sector markets.

Program Activity Descriptions

Defence

This consists of export sales in the aerospace, defence and security sectors. These include sales to all levels of government.

Emerging and developing markets

This is non-Defence Protection Sharing Agreement (DPSA) and non-aerospace, defence and security business consisting of supply and construction projects in a variety of other sectors and can include sales to all levels of government, federal, state and municipal.

Canadian International Development Agency

Strategic Outcome

Reduction in poverty for those living in countries where the Canadian International Development Agency engages in international development.

Program Activity Descriptions

Global engagement and strategic policy

This program activity shapes international development policy in Canada and globally in support of Canadian International Development Agency's strategic direction, and Canada's broader international assistance objectives and commitments. It also engages with

multilateral and global organizations for two main purposes: to contribute effectively to the achievement of development results, and to influence partner's policies, planning, strategic directions, and organizational governance in pursuit of greater development results.

Low-income countries

This program activity focuses on addressing pervasive poverty in countries having an annual gross national income (GNI) per capita equivalent to US\$935 or less (2007 data). This requires engagement in long-term development assistance supporting the national priorities of a selected number of low-income countries, as well as programming with regional institutions addressing trans-boundary issues. Canadian International Development Agency's support aims to help these countries achieve their priority development goals that differ from country to country, and region to region. Programming aims at achieving reduced poverty and increasing economic opportunities. It focuses in areas such as basic health and education, agriculture/food security, income generation and the foundations for good governance.

Fragile countries and crisis-affected communities

This program activity seeks to address developmental issues in selected countries identified as fragile. Fragile countries are defined as those that face particularly severe development challenges, with complex national and regional contexts, given weak institutional capacity, poor governance, political instability, and ongoing violence or a legacy of past conflict. Improving the situation in these countries is frequently considered strategic in meeting Canada's foreign policy objectives. Canadian International Development Agency's programming in these countries seeks to enhance long-term development by improving the effectiveness of public institutions and society, fostering stability and security, as well as supporting the delivery of key services. This program activity also involves humanitarian assistance in response to man-made crises or natural

disasters to ensure delivery and access of essential emergency services to crisis-affected populations. In both cases, various partnerships offer flexibility and expertise to provide the most effective response.

Middle-income countries

This program activity focuses on addressing specific challenges in attaining self-reliance for countries having an annual gross national income (GNI) per capita equivalent to more than US\$935 but less than US\$11,455 (2007 data). It involves strategic assistance in a selected number of middle-income countries, as well as programming with regional institutions addressing trans-boundary issues. These countries vary considerably in terms of their requirements, with Canadian International Development Agency programming tailored to respond as appropriate but mainly involves engaging in strategic areas of their national priorities to sustainably enhance economic growth and the capacity to deliver social services, as well as building accountable, democratic institutions.

Canadian engagement

This program activity involves supporting the overseas initiatives of Canadian organizations, promoting international development in Canada, and informing the Canadian public. The Canadian International Development Agency does this by co-investing through various delivery mechanisms with a range of Canadian civil society organizations and other partners. In turn, these organizations partner with developing country civil society counterparts, as well as governments and the private sector to strengthen their capacity to deliver programs and services in supporting the Canadian International Development Agency's strategic outcomes. Public engagement in Canada is achieved through the education and outreach activities of Canadian non-governmental organizations, academic institutions, labour unions, and professional associations and through the Canadian International Development Agency's own efforts to reach the general public.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

International Development Research Centre

Strategic Outcome

Stronger capacity in developing countries to research and propose solutions that support sustainable and equitable development and poverty reduction.

Program Activity Descriptions

Conducting development research

Represents the grants to recipients and in-house work made to scientific and technical research projects that contribute to improving the lives of people in developing countries.

Building research capacity

Services that enhance scientific excellence within development research, including support on problem definition, methodology, research management and linking with relevant audiences. These services also allow IDRC to monitor projects, share results, and learn from experience.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

International Joint Commission (Canadian Section)

Strategic Outcome

Prompt and effective prevention and/or resolution of potential disputes under the Boundary Waters Treaty and Great Lakes Water Quality Agreement to ensure they have no negative impact on Canada-US relations.

Program Activity Descriptions

Boundary waters treaty

The issuing of orders of approval in response to applications for the use, obstruction or diversion of waters that flow along and/or across the boundary if such uses affect the natural water levels or flows on the other side; undertaking investigations of specific issues (references) when requested by governments; and the provision to make binding decisions on matters referred to it by the governments.

Great Lakes water quality agreement

To evaluate progress toward restoring and maintaining the chemical, physical and biological integrity of the waters of the Great Lakes basin ecosystem.

Ministry Summary

Source of authorities				Disposition of authorities						
Available from previous years	As shown in			Total available for use	Vote	Department	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers							
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	1,397,151,743	...	...	1,397,151,743	1	Operating expenditures				
					1a	Transfer of \$11,915,900 from Foreign Affairs and International Trade Vote 25, \$4,483,853 from Citizenship and Immigration Vote 1, \$1,100,000 from Public Safety and Emergency Preparedness Vote 10, \$835,000 from Public Safety and Emergency Preparedness Vote 20, \$781,000 from National Defence Vote 1, \$601,000 from Industry Vote 1, \$255,000 from Privy Council Vote 1, \$213,000 from Health Vote 1, and \$124,500 from Natural Resources Vote 1				
...	...	154,752,832	...	154,752,832	1b	Transfer of \$2,483,000 from Foreign Affairs and International Trade Vote 45, \$7,182,800 from Public Safety and Emergency Preparedness Vote 20, \$750,000 from Economic Development Agency of Canada for the Regions of Quebec Vote 5, \$575,900 from Agriculture and Agri-Food Vote 30, \$261,700 from Public Safety and Emergency Preparedness Vote 10, \$68,400 from Public Works and Government Services Vote 1, and \$29,400 from National Defence Vote 1, and \$6,100 from Public Safety and Emergency Preparedness Vote 50				
...	90,350,641	...	4,483,853	90,350,641		Transfer from: Vote 1 (Citizenship and Immigration)				
...	213,000	4,483,853		Vote 1 (Health)				
...	601,000	213,000		Vote 1 (Industry)				
...	810,400	601,000		Vote 1 (National Defence)				
...	124,500	810,400		Vote 1 (Natural Resources)				
...	255,000	124,500		Vote 1 (Privy Council)				
...	68,400	255,000		Vote 1 (Public Works and Government Services)				
...	750,000	68,400		Vote 5 (Economic Development Agency of Canada for the Regions of Quebec)				
...	1,361,700	750,000		Vote 10 (Public Safety and Emergency Preparedness)				
...	8,017,800	1,361,700		Vote 20 (Public Safety and Emergency Preparedness)				
...	11,915,900	8,017,800		Vote 25				
...	575,900	11,915,900		Vote 30 (Agriculture and Agri-Food)				
...	2,483,000	575,900		Vote 45				
...	6,100	2,483,000		Vote 50 (Public Safety and Emergency Preparedness)				
...	3,982,192	6,100		TB Vote 15 ⁽¹⁾				
...	3,982,192	3,982,192						

[illegible]

Ministry Summary—Continued

Source of authorities					Disposition of authorities								
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Vote	Used in the current year			Lapsed or (overexpended)		Available for use in subsequent years	
	\$	\$	\$				\$	\$	\$	\$	\$	\$	
...	...	250,000	...	(166,534)	83,466	(S)	83,466	...	...	...	...	117,671
47,936,931	47,936,931	(S)							
...	85,000,000	85,000,000		16,791,745	85,000,000	31,145,186	4,313,466			
47,936,931	85,000,000	132,936,931								
...	...	500,000	...	(500,000)	...	(S)							
...	(50,952,799)	(50,952,799)		(50,952,799)	...	...	...	6,573,354,829		
...	...	500,000	...	(51,452,799)	(50,952,799)								
...	104,163	104,163	(S)	104,163	...	...	...	82,325		
...	3,216	3,216	(S)	3,216	...	...	...	8,968		
429,993	1,504,506	1,934,499	(S)	938,591	...	995,908	3,221,687			
...	3,355,047	3,355,047	(S)	3,355,047	...	...	9,471,422			
...	180,061,061	180,061,061	(S)	180,061,061	...	...	869,923,550			
...	7,127,601	7,127,601	(S)	7,127,601	...	...	6,034,597			
...	10,937	10,937	(S)	10,937	...	...	...	...
...	14,533,848			
48,366,924	2,567,219,610	328,022,427	315,476,184	3,259,085,145			2,841,787,463	385,156,588	32,141,094	9,967,539,612 ⁽³⁾			
17,656,090	17,656,090		L11	1,267,431	...	16,388,659	2,310,867			
23,949,280	23,949,280		L12	12,446,293	...	11,502,987	(13,259,700)			

1,666,800,000	...	...	...	1,666,800,000	...	...	...	1,666,800,000	...
75,822,429,817	...	...	23,662,920,862	99,485,350,679	...	...	...	99,485,350,679	...
13,164,865,092	(552,000,000)	(413,500,000)	767,945,518	12,967,310,610	...	...	...	...	...
...	...	...	50,952,799	50,952,799	...	...	...	...	...
13,164,865,092	(552,000,000)	(413,500,000)	818,898,317	13,018,263,409	...	...	(1,587,758,683)	14,606,022,092	3,628,704,904
90,695,700,279	(552,000,000)	(413,500,000)	24,481,819,179	114,212,019,458	...	...	(1,574,044,959)	115,786,064,417	3,617,756,071
48,366,924	2,567,219,610	328,022,427	315,476,184	3,259,085,145	...	...	2,841,787,463	385,156,588	32,141,094
90,695,700,279	(552,000,000)	(413,500,000)	24,481,819,179	114,212,019,458	...	...	(1,574,044,959)	115,786,064,417	3,617,756,071
Canadian Commercial Corporation									
...	15,549,962	...	...	15,549,962	15	...	15,481,541	68,421	15,745,091
10,000,000	...	...	...	10,000,000	(S)	...	...	10,000,000	...
...	15,549,962	...	...	15,549,962	...	...	15,481,541	68,421	15,745,091
10,000,000	...	...	...	10,000,000	...	...	...	10,000,000	...
Canadian International Development Agency									
...	203,362,996	...	...	203,362,996	20	...	...	...	...
...	...	1	...	5,921,200	20b	...	...	...	...
...	...	...	...	67,075	...	...	...	...	...
...	...	...	...	9,191,208	...	...	...	...	...
...	...	...	...	5,291,840	...	...	...	...	...
...	...	...	...	(1,660,385)	...	...	...	...	...
...	203,362,996	1	18,810,938	222,173,935	...	...	...	...	...
...	2,693,407,819	...	...	2,693,407,819	25	...	...	...	...
...	...	70,000,000	...	70,000,000	25a	...	...	...	...
...	...	265,755,615	...	265,755,615	25b	...	...	...	...
...	...	1,660,385	...	1,660,385	...	...	...	...	...
...	...	34,000,000	...	34,000,000	...	...	...	...	...
...	...	...	...	...	...	...	217,227,267	4,946,668	220,709,809

Ministry Summary—Continued

Source of authorities					Disposition of authorities					
Available from previous years	As shown in				Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years		Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use				\$	\$	
\$	\$	\$	\$	\$		\$	\$	\$	\$	\$
...	...	...	(11,915,900)	(11,915,900)						
...	...	...	(450,000)	(450,000)						
...	...	...	(1,000,000)	(1,000,000)						
...	...	...	(5,921,200)	(5,921,200)						
...	2,693,407,819	335,755,615	16,373,285	3,045,536,719		3,043,827,527	1,709,192	...	3,059,366,945	
Total—Vote 25										
Transfer to: Vote 1 Vote 5 (Economic Development Agency of Canada for the Regions of Quebec) Vote 10 Vote 20										
Pursuant to section 24.1 of the <i>Financial Administration Act</i> , to forgive an amount up to \$449,533,044 owed by the Government of the Islamic Republic of Pakistan, in relation to loan agreements, subject to the conditions described in the Memorandum of Understanding signed on April 20, 2006 between the Government of Canada and the Government of the Islamic Republic of Pakistan										
433,385,345	...	...	...	433,385,345	(S)	48,790,835	...	384,594,510	16,147,699	
...	26,031,290	...	1,334,326	27,365,616	(S)	27,365,616	...	...	27,546,453	
...	78,649	...	(1,011)	77,638	(S)	77,638	...	...	77,638	
...	230,691,000	18,450,000	(7,191)	249,133,809	(S)	249,133,809	...	...	268,097,439	
Contributions to employee benefit plans Minister for International Cooperation—Salary and motor car allowance Encashment of notes issued to the development assistance funds of the international financial institutions in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> Pursuant to Section 144 of the <i>Budget and Economic Statement Implementation Act, 2007</i> a payment to the World Bank for the Advance Market Commitment for Pneumococcal Vaccines in respect of the period commencing on April 1, 2010 and ending on March 31, 2011, in an amount not to exceed \$20,468,404										
...	...	20,468,404	(209,547)	20,258,857	(S)	20,258,857	...	...	...	...
...	...	...	6,097	6,097	(S)	6,097	...	...	3,768	
...	...	32,026,657	32,026,657	32,026,657	(S)	32,026,657	...	...	170,184,940	
...	...	...	1,691	1,691	(S)	1,691	...	...	...	...
Collection agency fees										
Total budgetary										
433,385,345	3,153,571,754	374,674,020	68,335,245	4,029,966,364		3,638,715,994	6,655,860	384,594,510	3,762,134,691	
International Financial Institutions Fund Accounts										
L30										
The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$227,032,000 in accordance with the <i>International Development (Financial Institutions) Assistance Act</i> , for the purpose of contributions to the International Financial Institution Fund Accounts										
...	1	...	227,031,999	227,032,000						

L30b

The issuance and payment of non-interest bearing, non-negotiable demand notes in an amount not to exceed \$245,482,000 (\$227,032,000 + \$18,450,000) in accordance with the *International Development (Financial Institutions) Assistance Act*, for the purpose of contributions to the International Financial Institution Fund Accounts

...	...	1	18,449,999	18,450,000
...	1	1	245,481,998	245,482,000

Total—Vote L30

245,476,248

5,752

264,532,000

L32b

Pursuant to section 3 (c) of the *International Development (Financial Institutions) Assistance Act*, the amount of financial assistance provided by the Minister of Foreign Affairs, in consultation with the Minister of Finance for the purchase on behalf of Her Majesty in right of Canada of shares of international financial institutions shall not exceed, in respect of the period commencing on April 1, 2010 and ending on March 31, 2011, an amount of \$35,724,849 United States dollars notwithstanding that the amount may exceed the equivalent in Canadian dollars estimated at \$36,846,610 on September 17, 2010

(L) Payments (encashment of notes) to International Financial Institutions—Capital subscription

...	...	1	...	1
...	36,846,610	...	...	36,846,610

1

...

35,496,210

1,350,400

...

African Development Bank

(S) (L) Authorization to subscribe for 390,952 callable shares of the capital stock of the African Development Bank in accordance with previous years' Appropriation Acts (Gross):

Unused authority at beginning of year (converted to Cdn \$ at that time)
Exchange valuation adjustment to the unused authority at year end

1,165,052,965	...	4,834,943,252	5,999,996,217	
...	...	(155,175,081)	(155,175,081)	
1,165,052,965	...	4,679,768,171	5,844,821,136	

Total ⁽⁶⁾

5,844,821,136

...

Caribbean Development Bank

(S) (L) Authorization to subscribe for 20,294 callable shares of the capital stock of the Caribbean Development Bank in accordance with previous years' Appropriation Acts (Gross):

Unused authority at beginning of year (converted to Cdn \$ at that time)
Exchange valuation adjustment to the unused authority at year end

49,776,085	...	73,406,276	123,182,361	
...	...	(4,495,437)	(4,495,437)	
49,776,085	...	68,910,839	118,686,924	

Total ⁽⁶⁾

118,686,924

...

Ministry Summary—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	\$
<i>Asian Development Bank</i>									
2,154,411,478	...	...	4,263,796,171	6,418,207,649	(S)	(L) Authorization to subscribe for 527,490 callable shares of the capital stock of the Asian Development Bank in accordance with previous years' Appropriation Acts (Gross):			
...	...	...	(178,007,968)	(178,007,968)		Unused authority at beginning of year (converted to Cdn \$ at that time)			
2,154,411,478	...	...	4,085,788,203	6,240,199,681		Exchange valuation adjustment to the unused authority at year end	...	6,240,199,681	...
Total ⁽⁶⁾									
<i>Inter-American Development Bank</i>									
7,990,494,777	...	...	...	7,990,494,777	(S)	(L) Authorization to subscribe for 655,377 callable shares of the capital stock of the Inter-American Development Bank in accordance with previous years' Appropriation Acts (Gross):			
...	...	...	(363,418,841)	(363,418,841)		Unused authority at beginning of year (converted to Cdn \$ at that time)			
7,990,494,777	...	...	...	7,627,075,936		Exchange valuation adjustment to the unused authority at year end	...	7,627,075,936	...
11,359,735,305	1	36,846,612	8,716,530,370	20,113,112,288		Total ⁽⁶⁾	280,972,458	1,356,153	264,532,000
Total non-budgetary									
Total Agency—									
433,385,345	3,153,571,754	374,674,020	68,335,245	4,029,966,364		Budgetary	3,638,715,994	6,655,860	3,762,134,691
3,359,735,305	1	36,846,612	8,716,530,370	20,113,112,288		Non-budgetary	280,972,458	1,356,153	264,532,000

...	...	13,440,778	...	13,440,778	35b	Transfer of \$171,946 from Health Vote 40	...	171,296,002
...	...	171,946	...	171,946	40	Transfer from: Vote 25 (Health)	...	...
...	...	171,946	...	171,946	40b	Vote 40 (Health)	...	...
...	...	829,000	...	829,000		TB Vote 5 ⁽¹⁾
...	181,303,761	13,440,779	1,172,892	195,917,432		Total—Vote 35	195,917,432	171,296,002
...	181,303,761	13,440,779	1,172,892	195,917,432		Total Agency—Budgetary	195,917,432	171,296,002
International Joint Commission (Canadian Section)								
...	7,805,364	...	...	7,805,364	40	Program expenditures	...	...
...	...	224,754	...	224,754	40b	Program expenditures	...	...
...	...	13,847	...	13,847		Transfer from: TB Vote 15 ⁽¹⁾
...	...	423,337	...	423,337		TB Vote 25 ⁽¹⁾
...	...	4,698	...	4,698		TB Vote 30 ⁽¹⁾
...	7,805,364	224,754	441,882	8,472,000	(S)	Total—Vote 40	8,148,135	323,865
...	569,222	...	(114,287)	454,935		Contributions to employee benefit plans	454,935	...
...	8,374,586	224,754	327,595	8,926,935		Total Agency—Budgetary	8,603,070	323,865
NAFTA Secretariat—Canadian Section ⁽³⁾								
...	2,857,820	...	...	2,857,820	45	Program expenditures	...	...
...	...	(2,483,000)	...	(2,483,000)		Transfer to Vote 1	...	...
...	...	(374,820)	...	(374,820)		Transfer to the Department of Foreign Affairs and International Trade for presentation purposes	...	...
...	2,857,820	...	(2,857,820)	...	(S)	Total—Vote 45	...	...
...	192,749	...	(192,749)	...		Contributions to employee benefit plans	...	...
...	3,050,569	...	(3,050,569)	...		Total Agency—Budgetary	...	...
481,752,269	5,929,070,242	716,361,980	382,261,347	7,509,445,838		Total Ministry—Budgetary	6,700,505,500	392,204,734
102,065,435,584	(551,999,999)	(376,653,388)	33,198,349,549	134,335,131,746		Non-Budgetary	(1,293,072,501)	1,356,153

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repeated in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

- (S) Statutory authority.
 (L) Non-budgetary authority (loan, investment or advance).
 (1) Treasury Board Vote 5—Government contingencies.
 (1) Treasury Board Vote 10—Government-wide initiatives.
 (1) Treasury Board Vote 15—Compensation adjustments.
 (1) Treasury Board Vote 25—Operating budget carry forward.
 (1) Treasury Board Vote 30—Paylist requirements.
 (2) In accordance with sections 23 and 24 of the *Export Development Act*, the authorized limit of \$20 billion is for loans in support of export development. This authority is available for both budgetary and non-budgetary transactions. However, since the authority is for loans, it is shown as non-budgetary for reporting purposes.
 (3) On August 27, 2010, NAFTA Secretariat, Canadian Section was transferred to the Department of Foreign Affairs and International Trade as per Order in Council 2010-1083. Previous year's amounts have been restated by \$1,283,719.
 (4) Vote 32, under the Canadian International Development Agency was approved by Parliament in *Appropriation Act No. 5, 2009-2010*. This vote provided legislative authority, pursuant to section 24.1 of the *Financial Administration Act*, to forgive an amount up to \$449,533,044 in subsequent years.
 (5) Refer to Vote 12b under the Department of Foreign Affairs and International Trade.
 (6) Includes the equivalent in Canadian dollars of the total number of callable shares specified in all original agreements.

Program Activity

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department																		
Diplomacy and advocacy	490,688,251	446,049,373	1,070,150	1,053,212	932,971,841	832,823,030	11,000,000	8,033,098	...	...	...	1,413,730,242	1,271,892,517					
Canada's international platform: support at missions abroad—																		
Budgetary	524,716,570	471,677,454	44,775,996	40,077,090	...	...	18,000,000	17,108,181	...	...	...	41,605,370	13,713,724	494,646,363	41,605,370	13,713,724		
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Canada's international platform: support at headquarters	185,279,356	184,712,535	167,921,309	135,332,648	108,466	108,466	9,690,000	10,275,801	...	...	...	343,619,131	309,877,848					
International policy advice and integration	256,132,635	207,296,802	1,798,437	1,715,782	23,895,088	17,635,552	...	...	...	...	...	281,826,160	226,648,136					
Internal services	149,209,241	146,574,844	6,213,957	5,975,974	...	...	...	...	...	...	...	155,423,198	152,550,818					
Consular affairs	58,745,367	55,526,183	8,931,048	2,890,643	...	...	4,250,000	3,608,647	...	...	...	63,426,415	54,808,179					
Passport Canada special operating agency (Revolving Fund)	423,138,931	286,333,382	...	...	...	...	290,202,000	269,541,637	...	...	...	132,936,931	16,791,745					
International commerce—																		
Budgetary	360,003,354	355,503,427	3,635,584	3,597,067	(43,958,436)	(44,510,298)	3,050,000	18,339	...	...	...	316,630,502	314,571,857					
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	114,170,414,088	(1,587,758,683)					
Subtotal—	2,447,913,705	2,153,674,000	234,346,481	190,642,416	913,016,959	806,056,750	336,192,000	308,585,703	...	...	...	3,259,085,145	2,841,787,463					
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...
Revenues netted against expenditures (336,192,000) (308,585,703)																		
Total Department—	2,111,721,705	1,845,088,297	234,346,481	190,642,416	913,016,959	806,056,750	...	...	...	...	...	114,212,019,458	(1,574,044,959)	114,212,019,458	(1,574,044,959)			
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Canadian Commercial Corporation—																		
Budgetary	15,549,962	15,481,541	...	...	...	...	...	...	...	...	...	15,549,962	15,481,541					
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	10,000,000	...					
Canadian International Development Agency																		
Global engagement and strategic policy—																		
Budgetary	56,400,250	55,645,057	...	...	1,051,128,828	1,051,128,828	...	...	...	...	...	20,113,112,288	280,972,458	1,107,529,078	20,113,112,288	280,972,458	1,106,773,885	
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Low-income countries	474,315,476	88,519,612	...	...	805,795,303	805,116,459	...	...	...	...	...	...	...	1,280,110,779	893,636,071	...	...

Fragile countries and crisis-affected communities	28,308,155	27,407,030	...	...	926,380,536	925,600,104	...	...	...	954,688,691	953,007,134
Middle-income countries	23,751,224	23,433,198	...	...	...	296,402,937	...	...	...	320,404,077	319,836,135
Canadian engagement	15,884,709	15,672,015	...	...	234,971,865	234,971,865	...	...	...	250,856,574	250,643,880
Internal services	116,377,165	114,818,889	...	...	...	...	...	...	...	116,377,165	114,818,889
Total Agency—	...	...	...	...	...	...	...	...	...	...	...
Budgetary	715,036,979	325,495,801	...	...	3,314,929,385	3,313,220,193	...	...	...	4,029,966,364	3,638,715,994
Non-budgetary	...	...	...	...	...	...	...	...	...	20,113,112,288	280,972,458
International Development Research Centre—	...	...	...	...	...	...	...	...	...	...	...
Budgetary	195,917,432	195,917,432	...	...	...	...	...	...	...	195,917,432	195,917,432
International Joint Commission (Canadian Section)	...	...	...	...	...	...	...	...	...	...	...
Boundary waters treaty	6,748,552	6,457,310	...	...	...	...	...	...	...	6,748,552	6,457,310
Great Lakes water quality agreement	2,178,383	2,145,760	...	...	...	...	...	...	...	2,178,383	2,145,760
Total Agency—Budgetary	8,926,935	8,603,070	...	...	...	...	...	...	...	8,926,935	8,603,070
Total Ministry—	...	...	...	...	...	...	...	...	...	...	...
Budgetary	3,047,153,013	2,390,586,141	234,346,481	190,642,416	4,227,946,344	4,119,276,943	...	...	...	7,509,445,838	6,700,505,500
Non-budgetary	...	...	...	...	...	...	...	...	...	134,335,131,746	(1,293,072,501)

Transfer Payments

Source of authorities				Disposition of authorities								
Available from previous years	As shown in			Total available for use	Used in the current year			Variance	Available for use in subsequent years			Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers		\$	\$	\$		\$	\$	\$	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	30,000,000	...	(4,010,995)	25,989,005		25,987,677	1,328	...			19,648,710	
					Grants in support of the GPSF and its sub-programs							
					Grants in lieu of taxes on diplomatic, consular and international organizations' property in Canada in accordance with terms and conditions approved by the Governor in Council							
...	13,516,000	...	...	13,516,000	Grants in aid of academic relations	12,611,308	904,692	...			12,664,683	...
...	9,910,000	...	(2,280,215)	7,629,785	Grant to the International Center for Human Rights and Democratic Development	7,629,778	7	...			7,074,815	...
...	4,873,000	...	...	4,873,000	Grants for Counter-terrorism capacity building program	4,873,000	...	...			4,873,000	...
...	4,000,000	...	878,525	4,878,525	Annual host-country financial support for the United Nations Convention on Biological Diversity	4,878,525	...	...			4,700,000	...
...	1,214,000	...	(306,256)	907,744	(S) Payments under the <i>Diplomatic Service (Special Superannuation Act)</i>	907,744	...	...			917,902	...
...	250,000	...	(166,534)	83,466	United Nations Voluntary Fund for Victims of torture	83,466	...	...			117,671	...
...	60,000	...	...	60,000	United Nations Trust Fund on indigenous issues	60,000	...	...			60,000	...
...	30,000	...	...	30,000	Foreign Service Community Association	30,000	...	...			30,000	...
...	25,000	...	...	25,000	Grants for the Anti-Crime capacity building program	25,000	...	...			25,000	...
...	...	7,000,000	(990)	6,999,010	Support to the government of Haiti	6,999,010	...	...			...	...
...	...	1,900,000	...	1,900,000		620,412	1,279,588	...			...	...
...	63,878,000	8,900,000	(5,886,465)	66,891,535	Total—Grants	64,705,920	2,185,615	...			50,111,781	...
Contributions												
Payments of assessed contributions to International Organizations:												
...	285,871,000	...	15,100,000	300,971,000	United Nations peacekeeping operations (US \$258,472,875)	251,638,452	49,332,548	...			236,248,495	...
...	124,312,000	...	(9,037,000)	115,275,000	United Nations Organization (US \$112,397,830)	93,321,799	21,953,201	...			89,663,557	...
...	22,311,000	...	...	22,311,000	North Atlantic Treaty Organization (NATO)—Civil administration (14,118,205 Euro)	18,094,945	4,216,055	...			22,189,587	...
...	15,292,000	...	...	15,292,000	World Health Organization (US \$13,826,401)	14,736,994	555,006	...			14,601,006	...
...	14,080,000	...	...	14,080,000	Organization for Security and Cooperation in Europe (8,909,701 Euro)	10,735,425	3,344,575	...			15,459,130	...
...	14,373,000	...	37,272	14,410,272	International Organization of La Francophonie (9,095,109 Euro)	14,410,272	...	...			13,732,000	...
...	16,216,000	...	...	16,216,000	Food and Agriculture Organization (US \$14,661,844)	14,639,249	1,576,751	...			15,831,971	...
...	14,401,000	...	...	14,401,000	Organization for Economic Cooperation and Development (9,112,827 Euro)	11,757,951	2,643,049	...			14,548,285	...
...	15,665,000	...	...	15,665,000	International Atomic Energy Agency (9,912,675 Euro)	13,215,480	2,449,520	...			13,405,077	...

...	12,252,000	...	12,252,000	United Nations Educational, Scientific and Cultural Organization (US \$4,186,257) (4,823,135 Euro)	9,961,696	2,290,304	11,357,116
...	12,054,000	...	12,054,000	Organization of American States (US \$10,898,734)	10,720,433	1,333,567	12,454,924
...	...	...	...	International Labour Organization (12,161,140 Swiss Francs)	12,142,707	400,293	11,662,687
...	12,543,000	...	12,543,000	International Criminal court (11,452,889 Euro)	6,379,183	5,455,460	15,239,371
...	18,099,000	...	11,834,643	World Trade Organization (6,552,259 Swiss Francs)	6,029,321	728,679	6,105,962
...	6,758,000	...	6,758,000	Commonwealth Secretariat (3,310,630 Pounds Sterling)	4,957,962	972,038	5,068,515
...	5,930,000	...	5,930,000	Inter-American Institute for Cooperation on Agriculture (US \$3,785,714)	3,736,636	450,364	3,956,951
...	4,187,000	...	4,187,000	Comprehensive Nuclear-Test-Ban Treaty Organization (US \$1,456,660) (1,780,042 Euro)	3,641,689	782,311	3,704,868
...	4,424,000	...	4,424,000	Organization for the Prohibition of Chemical Weapons (2,235,651 Euro)	2,633,291	899,709	2,764,124
...	3,533,000	...	3,533,000	International Civil Aviation Organization	2,068,694	39,306	1,829,322
...	1,858,000	...	2,108,000	Commonwealth youth program (869,250 Pounds Sterling)	1,278,680	278,320	1,369,827
...	1,557,000	...	1,557,000	Roosevelt Campobello International Park Commission (US \$1,376,130)	1,184,412	32,816	1,280,900
...	1,278,000	...	1,217,228	International Energy Agency (913,118 Euro)	1,352,746	169,254	1,361,301
...	1,522,000	...	1,443,000	Peace Implementation Council (338,543 Euro)	1,148,005	294,995	1,358,982
...	1,443,000	...	535,000	Nuclear Energy Agency of the Organization for Economic Cooperation and Development (406,885 Euro)	382,146	152,854	532,306
...	643,000	...	643,000	International Tribunal for the Law of the Sea (344,238 Euro)	547,415	95,585	708,010
...	544,000	...	473,261	World Customs Organization (409,416 Euro)	473,261	...	450,712
...	647,000	...	647,000	International Maritime Organization (212,707 Pounds Sterling)	493,565	153,435	597,813
...	381,000	...	381,000	Non-proliferation, arms control and disarmament (US \$408,680)	325,674	55,326	348,654
...	452,000	...	452,000	Asia-Pacific Economic Cooperation Secretariat (US \$505,425)	1,499	450,501	197,695
...	559,000	...	596,000	World Intellectual Property Organization (455,691 Swiss Francs)	568,095	27,905	521,189
...	470,000	...	485,000	United Nations Framework Convention on Climate Change and Kyoto Protocol (719,484 Euro)	482,864	2,136	438,105
...	1,137,000	...	1,137,000	Convention on Biological Diversity (US \$458,409)	900,463	236,537	1,109,692
...	507,000	...	507,000	International Seabed Authority (US \$245,027)	415,736	91,264	447,220
...	271,000	...	265,940	Stockholm Convention on Persistent Organic Pollutants (US \$171,790)	265,940	...	232,905
...	190,000	...	190,000	Organization for Economic Cooperation and Development Centre for Education and Research (130,988 Euro)	176,035	13,965	178,487
...	207,000	...	207,000	Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal (US \$174,503)	190,030	16,970	196,955
...	193,000	...	193,000	The Vienna Convention and its Montreal Protocol on Substances that Deplete the Ozone Layer (US \$143,761)	174,709	18,291	171,956
...	159,000	...	159,000	Rottendam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade (US \$83,183)	17,843	141,157	152,179
...	92,000	...	92,000	Secrétariat technique permanent des conférences ministérielles de l'éducation, de la jeunesse et des sports des pays d'expression française (39,401,434 CFA)	84,204	7,796	84,385
...	94,000	...	117,500		115,960	1,540	36,608
...	...	...	23,500		...	...	...

Transfer Payments—Continued

Available from previous years	Source of authorities			Disposition of authorities		
	As shown in		Total available for use	Used in the current year		Available for use in subsequent years
	Main Estimates	Supplementary Estimates		\$	\$	
\$	\$	\$	\$	\$	\$	\$
...	80,000	...	86,000	85,548	452	76,852
...	70,000	...	41,565	41,565	...	63,941
...	34,000	...	34,000	31,393	2,607	37,014
...	15,000	...	12,591	12,591	...	13,134
...
...	98,930,000	...	111,459,907	111,459,907	...	119,851,574
...	77,456,520	16,200,000	101,252,760	99,723,020	1,529,740	81,955,854
...	7,500,000	...	8,499,971	8,499,971	...	8,093,800
...	...	...	1,000,000	1,000,000	...	3,765,000
...	5,900,000	...	13,179,995	13,179,994	1	4,349,086
...	6,037,363	...	5,994,363	5,442,501	551,862	...
...	8,027,627	...	9,963,328	9,963,328	...	8,193,810
...	14,900,000	...	...	...	...	14,886,162
...	900,000	...	...	...	...	975,724
...	1,156,000	...	985,286	985,286	...	982,097
...	1,000,000	...	690,000	689,989	11	665,000
...	800,000	...	933,514	933,514	...	...
...
...	20,000,000	...	19,837,099	19,836,463	636	5,058,219
...	...	...	6,043,000	5,950,612	92,388	757,778
...	...	...	...	...	...	10,130,694
...	859,846,510	22,402,782	897,078,223	792,303,629	104,774,594	781,454,568
			Total—Contributions			
			Other transfer payment			
			(S) Payments of Concessional Loans to Facilitate and Develop Trade between Canada and Foreign Countries			
...	500,000	...	(50,952,799)	(50,952,799)	...	(30,173,829)
...	...	...	...	...	...	6,603,528,658
			Items not required for the current year			
...	500,000	...	(50,952,799)	(50,952,799)	...	6,573,354,829
			Total—Other transfer payment			
...	924,224,510	31,302,782	913,016,959	806,056,750	106,960,209	7,404,921,178
			Total Department			

Canadian International Development Agency

Grants

Grants for Multilateral Programming:					
Grants in support of development assistance, humanitarian assistance or disaster preparedness, including peace building, for global operations, programs, projects, activities and appeals; as well as in support of programming against hunger, malnutrition and disease for the benefit of developing countries or territories or countries in transition					
...	1,588,277,100	397,356,000	(93,022,991)	1,892,610,109	1,892,610,109
Grants for Partnership Programming:					
Grants for development assistance programs, projects and activities intended to support development and public engagement initiatives or to enhance the awareness, understanding, and engagement of Canadians with respect to development and grants for education and training programs, projects and activities for the benefit of developing countries or territories or countries in transition					
...	23,900,000	...	(14,322,500)	9,577,500	11,527,450
Grants for Bilateral Programming:					
Grants for cooperation with other donor countries for the benefit of developing countries or territories or countries in transition					
...	3,200,000	5,000,000	(3,336,816)	4,863,184	3,293,254
...	1,615,377,100	402,356,000	(110,682,307)	1,907,050,793	1,949,008,740
Contributions					
Contributions for Bilateral Programming:					
Contributions in support of development assistance, including payments for loan agreements issued under the authority of previous Appropriation Acts, contributions for cooperation with countries in transition and contributions in support of regional or country specific development assistance projects, programs and activities for the benefit of developing countries or territories or countries in transition					
...	822,469,196	(75,060,385)	145,330,848	892,739,659	875,578,158
Contributions for Partnership Programming:					
Contributions for development assistance programs, projects and activities intended to support development and public engagement initiatives or to enhance the awareness, understanding, and engagement of Canadians with respect to development and contributions for education and training programs, projects and activities for the benefit of developing countries or territories or countries in transition					
...	249,470,523	8,460,000	(32,415,014)	225,515,509	227,733,887
Contributions for Multilateral Programming:					
Contributions in support of development assistance, humanitarian assistance or disaster preparedness, including peace building, for global operations, programs, projects, activities and appeals; as well as in support of programming against hunger, malnutrition and disease for the benefit of developing countries or territories or countries in transition					
...	6,091,000	...	14,139,758	20,230,758	7,046,160
...	1,078,030,719	(66,600,385)	127,055,592	1,138,485,926	1,110,358,205
Total—Contributions				1,709,192	1,709,192

Transfer Payments—Concluded

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in	Adjustments, warrants and transfers		Available for use in subsequent years		Used in the current year	
\$	Main Estimates	Supplementary Estimates	\$	\$	\$	\$	\$
...	...	20,468,404	(209,547)	20,258,857	...	20,258,857	...
...	230,691,000	18,450,000	(7,191)	249,133,809	...	249,133,809	268,097,439
...	230,691,000	38,918,404	(216,738)	269,392,666	...	269,392,666	268,097,439
...	2,924,098,819	374,674,019	16,156,547	3,313,220,193	1,709,192	3,313,220,193	3,327,464,384
...	3,848,323,329	405,976,801	(26,353,786)	4,119,276,943	108,669,401	4,119,276,943	10,732,385,562

(S) Statutory transfer payment.

Other transfer payment
 (S) Payments to the World Bank for the advance market commitment for pneumococcal Vaccines in accordance with the Section 144 of the *Budget and Economic Statement Implementation Act, 2007*
 (S) Encashment of notes issued to the development assistance funds of the international financial institutions in accordance with the *International Development (Financial Institutions) Assistance Act*

Total—Other transfer payment

Total Agency

Total Ministry

Details of Respendable Amounts

Department	Budgetary (respendable revenues)		
	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Diplomacy and advocacy			
International youth exchange program	11,000,000	8,033,098	8,475,979
Canada's international platform: support at missions abroad			
Real property services abroad (co-location)	18,000,000	17,108,181	15,221,686
International commerce			
Trade fairs and investment/technology missions	3,050,000	18,339	145,835
Canada's international platform: support at headquarters			
International telecommunication services	2,090,000	3,893,390	544,201
Training services by the Canadian Foreign Service Institute	6,500,000	6,368,771	5,541,011
Real property services abroad	1,100,000	13,640	390,451
	9,690,000	10,275,801	6,475,663
Consular affairs			
Specialized consular fees	4,250,000	3,608,647	3,800,242
Passport Canada special operating agency (Revolving Fund)			
Passport fees	290,202,000	269,541,637	290,797,706
Total budgetary	336,192,000	308,585,703	324,917,111

Revenues

Department	Current year		Previous year	
	\$		\$	
Other revenues—				
Return on investments— ⁽¹⁾				
Loans, investments and advances—				
governments—				
Other loans, investments and advances—				
Personnel posted abroad	...	335,683	...	13,164,877
Development of export trade—Interest	276,849,489	664,568,173	...	156,057,579
Export Development Canada—Dividend	350,000,000	...	...	295,050
Other accounts	...	...	...	7,149
Interest on mission bank accounts	81,581	110,752	...	8,258,110
Incentive for sustainable capital investment	135,842	...	...	...
	627,066,912	665,014,608		...
Refunds of previous years' expenditures—				
Other grants and contributions	589,159	465,291		17,611
Accountable advances	4,179,121	48,936		27,640,589
Capital	2,123	13,637		4,025
Operating	1,543,461	1,795,895		4,544,362
Sundries	1,074,264	4,122,031		13,226,653
Adjustments to prior year's payables	6,854,138	7,613,960		109,472
	14,242,266	14,059,750		7,648,397
				83,110,396
				228,295,914
Sales of goods and services—				
Rights and privileges—				
Passport sales	268,952,855	290,554,686		765,314
Lease and use of public property—				
Co-location	17,121,820	15,612,138		2,249,370
Services of a regulatory nature—				
Special consular fees	3,639,973	3,801,043		15,497
Consular fees—Passport purchase	88,845,320	97,637,771		3,030,181
	92,485,293	101,438,814		16,824
Services of a non-regulatory nature—				
Net voted revenues—Other business	6,462,540	5,686,846		15,559,539
services	3,921,340	544,201		1,663,692
Net voted revenues—Telecommunication	10,383,880	6,231,047		17,223,231
services				14,151,887
Other fees and charges—				
International youth exchange program	8,070,819	8,478,695		6,097
Passport Canada miscellaneous revenues	1,365	1,470		259,270,422
Deposit and unclaimed cheques	(20,156)	(20,190)		255,286
Sundries	539,940	241,549		259,525,708
	8,591,968	8,701,524		279,785,217
	397,535,816	422,538,209		189,231,841
Proceeds from the disposal of surplus Crown assets				
Miscellaneous revenues—				
Gain for revaluation at year-end				170,184,940
Sundries				1,049,521
				171,234,461
Total Agency				189,231,841
Canadian International Development Agency				
Other revenues—				
Return on investments— ⁽¹⁾				
Loans, investments and advances—				
Portfolio investments—				
Canada investment Fund for Africa—				
Interest				1,576,348
International development assistance— Loans to				
developing countries				2,248,553
Services and commitment charges on loans to developing				
countries				16,824
				3,841,725
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures				12,076,519
Adjustments to prior year's payables				2,075,368
				14,151,887
Proceeds from the disposal of surplus Crown assets				
Miscellaneous revenues—				
Gain for revaluation at year-end				170,184,940
Sundries				1,049,521
				171,234,461
Total Agency				189,231,841

Revenues—Concluded

	Current year	Previous year
	\$	\$
International Joint Commission (Canadian Section)		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	283,244	302,774
Adjustments to prior year's payables	1,083	3,820
	284,327	306,594
Miscellaneous revenues—		
United States share of expenses of the regional office in Windsor	175,672	212,576
Total Agency	459,999	519,170
Ministry Summary		
Other revenues—		
Return on investments	630,097,093	668,856,333
Refunds of previous years' expenditures	31,749,824	28,518,231
Sales of goods and services	397,535,816	422,538,209
Proceeds from the disposal of surplus Crown assets	1,510,603	2,951,532
Miscellaneous revenues	342,811,776	399,742,951
Total Ministry	1,403,705,112	1,522,607,256

(1) Interest unless otherwise indicated.

(2) Certain comparative figures have been reclassified to reflect the transfer of the NAFTA Secretariat, Canadian Section to the Department of Foreign Affairs and International Trade.

SECTION 12

2010-2011

PUBLIC ACCOUNTS OF CANADA

Governor General

CONTENTS

	<i>Page</i>
Strategic outcome and program activity descriptions . .	12.2
Ministry summary	12.3
Program activity	12.4
Transfer payments	12.5
Revenues	12.5

Strategic Outcome

The Governor General, representing the Crown in Canada, is enabled to fulfill constitutional, state, ceremonial and public duties, including the recognition of excellence.

Program Activity Descriptions

Constitutional, state, ceremonial and public programs

Support to the Governor General for events, visitor services, public affairs, and to support activities performed by former Governors General.

Canadian honours program

The Honours program includes the administration of Canadian orders, decorations, medals and awards as well as the Canadian Heraldic Authority.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Ministry Summary

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in			Adjustments, warrants and transfers		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	\$	\$	\$						
...	17,103,836	...	...	17,103,836	1	...	...	...	...
...	...	...	20,233	20,233		Program expenditures			
...	...	...	822,850	822,850		Transfer from: TB Vote 15 ⁽¹⁾			
...	...	...	178,876	178,876		TB Vote 25 ⁽¹⁾			
...	...	...	...	...		TB Vote 30 ⁽¹⁾			
...	17,103,836	...	1,021,959	18,125,795		Total- Vote 1	17,446,351	679,444	16,314,140
...	2,069,240	...	127,467	2,196,707	(S)	Contributions to employee benefit plans	2,196,707	...	2,102,169
...	413,000	...	37,004	450,004	(S)	Annuities payable under the <i>Governor General's Act</i>	450,004	...	398,679
...	129,780	...	953	130,733	(S)	Salary of the Governor General	130,733	...	129,068
...	...	...	35	35	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	2,563
...	19,715,856	...	1,187,418	20,903,274		Total Ministry—Budgetary	20,223,795	679,444	18,946,619

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(1) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 13—Compensation adjustments.
Treasury Board Vote 25—Operating budget carry forward.
Treasury Board Vote 30—Paylist requirements.

Program Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Constitutional, state, ceremonial and public programs	11,601,874	11,232,366	...	...	461,004	450,004	...	...	...	...	12,062,878	11,682,370
Internal services	5,579,078	5,395,619	...	...	...	...	...	...	...	...	5,579,078	5,395,619
Canadian honours program	3,261,318	3,145,806	...	...	...	...	...	...	...	...	3,261,318	3,145,806
Total Ministry—Budgetary	20,442,270	19,773,791	...	...	461,004	450,004	...	...	...	...	20,903,274	20,223,795

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Total available for use	Disposition of authorities		
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers		Used in the current year	Variance	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$	\$
...	413,000	...	37,004	450,004	450,004	...	...
...	11,000	...	...	11,000	...	11,000	...
...	424,000	...	37,004	461,004	450,004	11,000	...
398,679							

(S) Statutory transfer payment.

Revenues

	Current year		Previous year	
	\$	\$	\$	\$
Other revenues—				
Refunds of previous years' expenditures	11,128		11,788	
Adjustments to prior year's payables	...		3,956	
Proceeds from the disposal of surplus Crown assets	11,128		15,744	
Miscellaneous revenues	35		2,563	
	78,918		94,993	
Total Ministry	90,081		113,300	

SECTION 13

2010-2011

PUBLIC ACCOUNTS OF CANADA

Health

Department

Assisted Human Reproduction Agency of
Canada

Canadian Institutes of Health Research

Hazardous Materials Information Review
Commission

Patented Medicine Prices Review Board

Public Health Agency of Canada

CONTENTS

	<i>Page</i>
Strategic outcome and program activity descriptions...	13.2
Ministry summary.....	13.8
Program activity.....	13.12
Transfer payments.....	13.14
Details of spendable amounts.....	13.18
Revenues.....	13.18

Department

Strategic Outcome

Better health outcomes and reduction of health inequalities between First Nations and Inuit and other Canadians.

Program Activity Descriptions

First Nations and Inuit health programming and services

The provision of health programs and services by Health Canada to First Nations and Inuit is rooted in the Federal Indian Health Policy. The Department provides health programs and services to First Nations and Inuit as a matter of policy, using the *Annual Appropriations Act* to obtain Parliamentary approval. Together with First Nations and Inuit and other health partners, the First Nations and Inuit Health Branch through its regional offices, delivers public health and community health programs on-reserve, these include environmental health and communicable and non-communicable disease prevention, and provision of primary health care services through nursing stations and community health centres in remote and/or isolated communities to supplement and support the services that provincial, territorial and regional health authorities provide. We also support targeted health promotion programs for Aboriginal people, regardless of residency (e.g. Aboriginal Diabetes Initiative) as well as counselling, adaptations and mental wellness services. The Non-Insured Health Benefits coverage of drug, dental care, vision care, medical supplies and equipment, short-term crisis intervention mental health services, and medical transportation is available to all registered Indians and recognized Inuit in Canada, regardless of residency.

Strategic Outcome

Accessible and sustainable health system responsive to the health needs of Canadians.

Program Activity Descriptions

Canadian health system

This program activity provides strategic policy advice on health care issues such as improved access, quality and integration of health care services to better meet the health needs of Canadians wherever they live or whatever their financial circumstances. The objective is pursued mindful of long-term equity, sustainability and affordability considerations and in close collaboration with provinces and territories, health professionals, administrators, other key stakeholders and citizens. Improved access, quality and integration of health services administration is achieved through investment in the health system and in health system renewal, for instance by reducing wait times for essential services, by working with provinces and territories to ensure that the principles of the *Canada Health Act* are respected, by developing health information and health measures for Canadians, by meeting the health and health access needs of specific groups such as women and official language minority communities, and by ensuring the implementation of agreements between federal/provincial/territorial Ministers of Health.

International health affairs

Health Canada works internationally through leadership, partnerships and collaboration to fulfill its federal mandate of striving to make Canada's population among the healthiest in the world. International Affairs serves as the department's focal point to initiate, coordinate, and monitor departmental policies, strategies and activities that help promote Canadian priorities and values on the international health agenda. International collaboration on global health issues is important given that the health of Canadians is influenced significantly by public health risks originating from other countries.

Global issues such as pandemic influenza preparedness, HIV/AIDS strategies and global health security are critical initiatives that are discussed with key external health partners such as the World Health Organization (WHO) and the Pan American Health Organization (PAHO).

Countries and international organizations want to connect quickly to information about Canada's health care system and initiatives. The international affairs program activity strives to share Canada's best policies and practices with other countries, and assists in the development of bilateral agreements with numerous countries on important health issues. This program activity delivers strategic policy advice on international health issues to the Minister of Health, senior management and the Health Portfolio, including appropriate representation at international fora concerning the health portfolio. It also manages grants to non-profit organizations for projects in the domain of international health that are aligned with Canada's priorities in global health.

Canadian assisted human reproduction

This program activity implements the *Assisted Human Reproduction Act*, whose objective is to protect and promote human health, safety, dignity and human rights in the use of Assisted Human Reproduction (AHR) technologies. It develops policies and regulations in the area of assisted human reproduction. The science of AHR evolves rapidly and, as a result, the program activity engages stakeholders on an ongoing basis to find a balance between the needs of patients who use these technologies to help them build their families, the children born from these technologies and the providers of these services with health and safety as the overriding factors. The goal of the policies and regulations is developing a responsive regulatory regime which is a leader both domestically and in the international AHR community, and reflects the objectives put forward in the *Assisted Human Reproduction Act*. The program activity gathers input from stakeholders,

including the provinces, to ensure a pan-Canadian approach.

Strategic Outcome

Access to safe and effective health products and food and information for healthy choices.

Program Activity Descriptions

Health products

The Health products program activity is responsible for a broad range of health protection and promotion activities that affect the everyday lives of Canadians. As the federal authority responsible for the regulation of health products, the program activity evaluates and monitors the safety, quality and effectiveness of drugs (human and animal), biologics, medical devices, and natural health products, under the authority of the *Food and Drugs Act* and Regulations, as well as the *Department of Health Act*. The program activity also provides timely, evidence-based and authoritative information to key stakeholders (including but not limited to: health care professionals such as physicians, pharmacists and practitioners such as herbalists, naturopathic doctors, traditional chinese medicine practitioners) and members of the public to enable them to make informed decisions and healthy choices.

Food and nutrition

The Food and nutrition program activity establishes policies, regulations and standards related to the safety and nutritional quality of food. Food safety standards-quality are enforced by the Canadian Food Inspection Agency. The legislative framework for food is found in the *Food and Drugs Act* and Regulations, the *Canadian Food Inspection Agency Act* and the *Department of Health Act*. The program activity also promotes the nutritional health and well-being of Canadians by collaboratively defining, promoting and implementing evidence-based nutrition policies and standards. As the focal point and authoritative source for nutrition and

healthy eating policy and promotion, the program activity disseminates timely, evidence-based and authoritative information to Canadians and stakeholders to enable them to make informed decisions and healthy choices.

Strategic Outcome

Reduced health and environmental risks from products and substances, and healthy, sustainable living and working environments.

Program Activity Descriptions

Substance use and abuse

Through regulatory, programming and educational activities, Health Canada seeks to improve health outcomes by reducing and preventing tobacco consumption and combatting alcohol and drug abuse. Through the *Tobacco Act* and its regulations, Health Canada regulates aspects of the manufacture and sale of tobacco. It also leads the Federal Tobacco Control Strategy—the goals of which are to: further reduce the prevalence of smoking; decrease the number of cigarettes sold; increase compliance with sales-to-youth laws; reduce exposure to second hand smoke; and, continue to explore ways to regulate the product.

Health Canada administers the *Controlled Drugs and Substances Act* and its regulations. Through four regional labs, Health Canada provides expert scientific advice and drug analysis services to law enforcement agencies. The Marijuana Medical Access Regulations and related programs control the authorization for use and cultivation of marijuana by those suffering from grave and debilitating illnesses. Health Canada is a partner in the government's anti-drug strategy which includes: prevention programming aimed at youth; facilitating access to treatment programs; compliance and enforcement activities related to controlled sub-

stances and precursor chemicals; and increased resources to Drug Analysis Services commensurate with the increase in law enforcement resources.

Sustainable environmental health

The environment continues to be a key determinant of health for all Canadians. This program activity promotes and protects the health of Canadians by identifying, assessing and managing health risks posed by environmental factors in living, working and recreational environments. The scope of activities includes: research on drinking water quality, air quality, contaminated sites, toxicology and climate change; clean air programming and regulatory activities; risk assessment and management of: chemical substances, environmental noise, environmental electromagnetic frequencies, products of biotechnology and products of other new and emerging technologies (including nanotechnology); solar ultraviolet radiation; preparedness for nuclear and environmental disasters as well as working with the passenger conveyance industry to protect the travelling public.

Under the Chemical Management Plan, Health Canada assesses and regulates chemicals used in industrial and consumer products. Other activities include: implementing a national bio-monitoring system; developing risk management performance agreements with industry sectors; and, strengthening the assessment and management of risks to human health posed by pharmaceuticals, personal care and consumer products, cosmetics and food. Finally, enhanced communications and outreach activities allow Canadians to make better informed decisions about limiting their exposure to potential environmental hazards. Relevant Act includes the *Canadian Environmental Protection Act*.

Pesticide regulation

To help prevent unacceptable risks to people and the environment, and facilitate access to sustainable pest management tools, Health Canada, through the Pest

Management Regulatory Agency, regulates the importation, sale and use of pesticides under the federal authority of the *Pest Control Products Act* and Regulations.

Consumer products

Health Canada identifies, assesses, manages and communicates to Canadians the health and safety risks associated with consumer products (including domestic, industrial and clinical use products), cosmetics and radiation emitting devices. This is achieved through research, risk assessments and the development of risk management strategies to minimize the exposure of Canadians to potentially hazardous products. Also included are regulatory monitoring and compliance activities as well as information, education and guidance aimed at both industry and the public. Relevant acts include: consumer products (*Hazardous Products Act*), cosmetics (*Food and Drugs Act*) and radiation emitting devices (*Radiation Emitting Devices Act*).

Workplace health

This program activity provides services to protect the health and safety of the federal public sector, visiting dignitaries, and others. Specific programs include: the provision of occupational health services to federal employees; delivery of the Employee Assistance Program; emergency health services to Internationally Protected Persons; dosimetry services (the measurement of personal, occupational exposure to radiation through the reading of "dosimeters" or plaques enclosed in special holders worn by the user for specified periods); and Workplace Hazardous Materials Information System a national hazard communication standard, including worker education, inspector training, and standards for cautionary labels.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Assisted Human Reproduction Agency of Canada

Strategic Outcome

Protection and promotion of human health, safety, dignity and rights in relation to assisted human reproduction technologies and related research, within a sound ethical framework.

Program Activity Descriptions

Licensing and enforcement of a regulatory framework for assisted human reproduction

The Assisted Human Reproduction Agency of Canada would achieve this objective by the following means: issuing licences for controlled activities and for facilities used by qualified persons or organizations; assessing applications against licence requirements,

including scientific and ethical considerations; conducting periodic inspections of assisted human reproduction clinics, service providers or research to ensure compliance; and enlisting the participation or support of other recognized organizations in the development of other supporting policy instruments, for example, standards, guidelines and accreditation models.

Health information and knowledge management for assisted human reproduction

The Assisted Human Reproduction Agency of Canada would achieve this objective by the following means: maintaining a personal health information registry to consolidate health reporting information concerning donors, patients and offspring born of assisted human reproduction procedures to allow for a look-back and trace-back mechanism; providing ongoing reports of assisted human reproduction controlled activities, including success rates by assisted human reproduction clinics and results of research, to enable prospective assisted human reproduction users to make informed decisions; and providing public information on assisted human reproduction matters or issues via a public website or in other forms such as brochures.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and

Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Canadian Institutes of Health Research

Strategic Outcome

A world-class health-research enterprise that creates, disseminates and applies new knowledge across all areas of health research.

Program Activity Descriptions

Health knowledge

These programs aim to support the creation of new knowledge across all areas of health research to improve health and the health system. This is achieved by managing CIHR's open competition and related peer review processes based on internationally accepted standards of scientific excellence.

Health and health services advances

Through the competitive peer review process based on internationally accepted standards of scientific excellence, these programs aim to support the creation of new knowledge in strategic priority areas and its translation into improved health and a strengthened health system.

Health researchers

These programs aim to build health research capacity to improve health and the health system by supporting the training and careers of excellent health researchers through a competitive peer review process based on internationally accepted standards of scientific excellence.

Health research commercialization

These programs aim to support and facilitate the commercialization of health research to improve health and the health system. This is achieved by managing funding competitions to provide grants, in partnership with the private sector, where relevant, and using peer review processes based on internationally accepted standards of scientific excellence, and by building and strengthening the capacity of Canadian health researchers to engage in the commercialization process.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Hazardous Materials Information Review Commission

Strategic Outcome

Trade secret exemptions are provided in a way that balances the right of industry to protect their confidential

business information with the right of workers to receive accurate information concerning the health and safety hazards posed by chemicals in the workplace.

Program Activity Descriptions

Claims exemption process

Under this activity, the Hazardous Materials Information Review Commission registers claims for exemption received from a supplier or employer who wishes to withhold confidential business information, decides on the validity of the claim, adjudicates and issues decisions on the compliance of the material safety data sheet or label to which the claim relates, and administers an appeal process to these decisions.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Patented Medicine Prices Review Board

Strategic Outcome

Canadians and their health care system are protected from excessive pricing for patented drug products sold in Canada and are informed on pharmaceutical trends.

Program Activity Descriptions

Compliance and enforcement of non-excessive prices for patented drug products

The Patented Medicine Prices Review Board (PMPRB) is responsible for regulating the prices that patentees charge for patented drugs products sold in Canada for human and veterinary use. Through this program activity, the PMPRB reviews the prices that patentees charge for patented drug products, based on the price review factors in the *Patent Act*, to ensure that these prices are not excessive. In the event that the Board finds, following a public hearing, that a price is excessive in any market, it may order the patentee to reduce the price and take measures to offset any excess revenues it may have received as a result of excessive prices.

Pharmaceutical trends reporting

Through this program activity, the PMPRB provides analysis of pharmaceutical price trends and research and development spending by pharmaceutical patentees. It also provides critical analyses of price, utilization and cost trends for prescription drugs, and information on non-patented prescription drug prices. The PMPRB reports on these analytical studies and its price review and enforcement activities as they relate to excessive pricing for patented drug products, annually to Parliament through the Minister of Health.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal Services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Public Health Agency of Canada

Strategic Outcome

Canada is able to promote health, reduce health inequalities, and prevent and mitigate disease and injury.

Program Activity Descriptions

Health promotion

This program provides leadership and support in promoting health and reducing health disparities among Canadians. It supports Canadians in making healthy choices throughout all life stages through initiatives focused on, for example, child development, families, lifestyles, and aging. It also facilitates the conditions

that support these choices by working with and through others to address factors and determinants that influence health, such as health literacy, food security, social support networks and the built environment.

Public health preparedness and capacity

This program increases Canada's public health preparedness and capacity by: providing tools, training and practices that enhance the capabilities of organizations and people who have a role in Canada's public health; increasing public health human resource capacity; developing and maintaining Canada's ability to prepare for public health emergencies; and by establishing/maintaining networks both within and outside Canada. The program is necessary as public health skills, tools and networks are required for Canada to be able to keep Canadians healthy.

Disease and injury prevention and mitigation

This program develops and implements strategies, undertakes prevention initiatives, and supports stakeholders to prevent and mitigate chronic disease, injury, and prevent and control infectious disease. This work leads federal efforts and works collaboratively to mobilize domestic efforts. This program is necessary given the current and potential impact of injury and chronic and infectious disease on the health of Canadians and the sustainability of the Canadian health care system.

Science and technology for public health

This program deals with the development and application of leading edge national public health science and innovative tools, providing specialized diagnostic laboratory testing and reference services, and mobilizing Canadian scientific capacity and networks to enable Canada to improve public health and better respond to emerging health risks.

This program facilitates ongoing, systematic analysis, use and sharing of routinely-collected data with and among provinces, territories, and local health authorities, and other federal departments and agencies so that they can be in a better position to safeguard the health of Canadians. This program is necessary because of the continuous risk to the health of Canadians from emerging infectious and chronic diseases as well as other population health risk factors that are present in the population. The program is geared towards working with federal departments and agencies, other levels of government, health professionals, and hospitals and laboratories across the country to facilitate the development of surveillance systems and sharing of information.

Regulatory enforcement and emergency response

This program deals with providing regulatory enforcement; managing the Health Portfolio Operations Centres, the National Emergency Stockpile System (NESS) and the Health Emergency Response Teams (HERT); and responding to national and international public health emergencies including natural disasters, serious outbreaks of infectious disease, such as pandemic influenza, or human caused emergencies.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Ministry Summary

Source of authorities						Disposition of authorities							
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Vote	Used in the current year			Lapsed or (overexpended)	Available for use in subsequent years		Used in the previous year
	Main Estimates	Supplementary Estimates	\$				\$	\$	\$		\$		
\$	\$	\$	\$	\$	\$		\$	\$	\$	\$	\$	\$	
...	1,876,073,442	...	...	...	1,876,073,442	1						
...	...	...	...	...	...	1a						
...	...	103,007,922	...	...	103,007,922	1b						
...	...	13,107,832	...	...	13,107,832							
...	...	9,871,000	9,871,000	...	9,871,000								
...	...	...	150,000	...	150,000							
...	...	...	75,000	75,000	75,000							
...								
...	...	...	49,300	49,300	49,300							
...	...	...	...	765,000	765,000							
...	...	...	200,000	200,000	200,000							
...	...	...	...	152,000	152,000							
...	...	...	9,788,701	9,788,701	9,788,701							
...	...	...	22,777,639	22,777,639	22,777,639							
...	...	...	...	14,605,275	14,605,275							
...	...	...	...	(213,000)	(213,000)							
...	...	...	...	(126,355)	(126,355)							
...	1,876,073,442	116,115,754	58,094,360	...	2,050,283,756	Total	1,971,107,143	79,176,613	...	1,967,729,459	...	...
...	37,718,271	...	...	...	37,718,271	Vote 1						
...	...	350,000	...	...	350,000	5						
...	...	...	...	...	...	5a						
...	...	...	1	...	1	5b						
...	...	...	...	2,012,500	2,012,500							
...	37,718,271	350,001	2,012,500	...	40,080,772	Total—Vote 5	37,288,793	2,791,979	...	47,005,342	...	...
...	1,382,680,292	...	...	...	1,382,680,292	10						
...	129,253,724	...	...	...	129,253,724	10a						
...	...	32,495,404	...	...	32,495,404	10b						
...	...	...	75,000	75,000	75,000							
...	...	...	(200,000)	(200,000)	(200,000)							
...	...	...	...	(1,564,088)	(1,564,088)							
...	1,382,680,292	161,749,128	(1,689,088)	...	1,542,740,332	Total—Vote 10	1,518,261,007	24,479,325	...	1,519,193,892	...	...

...	122,825,392	...	10,821,168	133,646,560	133,646,560	...	...	139,768,425
...	78,649	...	(1,011)	77,638	77,638	...	...	77,638
489,428	...	...	162,672	652,100	40,822	448,606	162,672	321,231
...	...	...	297,383	297,383	297,383	...	...	861,588
...	...	...	91,837,792	91,837,792	91,837,792	...	...	64,490,000
...	...	...	17,714	17,714	17,714	...	...	22,747
...	...	...	...	...	...	...	...	9,426,984
489,428	3,419,376,046	278,214,883	161,553,690	3,859,634,047	3,752,574,852	106,896,523	162,672	3,748,897,306
Total Department—Budgetary								
Assisted Human Reproduction Agency of Canada								
15	...	...	...	9,929,142	9,929,142	...	...	...
...	9,929,142	...	496,142	496,142	...	...	...	...
...	...	...	13,554	13,554	...	...	...	...
...
...	9,929,142	...	509,696	10,438,838	4,764,036	5,674,802	...	4,800,840
...	594,174	...	(182,423)	411,751	411,751	...	...	390,644
...	10,523,316	...	327,273	10,850,589	5,175,787	5,674,802	...	5,191,484
Canadian Institutes of Health Research								
20	...	...	...	48,994,883	...	...	...	...
20b	...	1,171,618	...	1,171,618	...	...	...	...
...	...	381,046	...	381,046	...	...	...	...
...	...	2,162,017	...	2,162,017	...	...	...	...
...	...	1,545,715	...	1,545,715	...	...	...	...
...	48,994,883	1,171,618	4,088,778	54,255,279	53,589,168	666,111	...	48,843,585
...	926,925,685	...	...	926,925,685	...	...	...	...
...	...	1	...	1	...	...	...	...
...	...	25,896,667	...	25,896,667	...	...	...	...
...	...	220,000	...	220,000	...	...	...	...
...	...	4,574,511	...	4,574,511	...	...	...	...
...	...	11,770,000	...	11,770,000	...	...	...	...
...	...	(171,946)	...	(171,946)	...	...	...	...
...	926,925,685	25,896,668	16,392,565	969,214,918	966,828,661	2,386,257	...	929,144,803
...	4,900,322	...	1,553,125	6,453,447	6,453,447	...	...	5,744,678
...	...	...	10,692	10,692	...	...	10,692	...
...	980,820,890	27,068,286	22,045,160	1,029,934,336	1,026,871,276	3,052,368	10,692	983,733,066
Total Agency—Budgetary								

Ministry Summary—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Vote	Hazardous Materials Information Review Commission		
	Main Estimates	Supplementary Estimates			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$		\$	\$	\$
...	4,980,289	...	4,980,289	30	Program expenditures		
...	...	...	242,738		Transfer from: TB Vote 25 ⁽¹⁾		
...	...	...	124,260		TB Vote 30 ⁽¹⁾		
...	4,980,289	...	5,347,307	(S)	Total—Vote 30	5,440,827	5,233,014
...	723,742	...	625,542		Contributions to employee benefit plans	(93,520)	...
...	...	...	...		Appropriations not required for the current year	625,542	611,092
...	...	...	...			...	721
...	5,704,031	...	5,972,849		Total Agency—Budgetary	6,066,369	5,844,827
...	11,163,291	...	11,163,291	35	Patented Medicine Prices Review Board		
...	...	...	48,418		Program expenditures		
...	...	...	393,427		Transfer from: TB Vote 15 ⁽¹⁾		
...	...	...	...		TB Vote 25 ⁽¹⁾		
...	11,163,291	...	11,605,136	(S)	Total—Vote 35	8,527,960	8,128,053
...	1,018,349	...	942,648	(S)	Contributions to employee benefit plans	3,077,176	...
...	...	...	99		Spending of proceeds from the disposal of surplus Crown assets	942,648	801,505
...	...	...	...		Appropriations not required for the current year	99	819
...	...	...	...			...	169,470
...	12,181,640	...	12,547,883		Total Agency—Budgetary	9,470,707	9,099,847
...	406,215,725	...	406,215,725	40	Public Health Agency of Canada		
...	...	...	8,058,571	40a	Operating expenditures		
...	...	1	...	40b	Operating expenditures		
...	...	...	671,600		Transfer of \$671,600 from National Defence Vote 5		
...	...	...	2,400,654		Transfer from: Vote 5 (National Defence)		
...	...	...	17,601,810		TB Vote 15 ⁽¹⁾		
...	...	...	3,652,320		TB Vote 25 ⁽¹⁾		
...	...	...	(220,000)		TB Vote 30 ⁽¹⁾		
...	...	...	(171,946)		Transfer to: Vote 25		
...	...	...	(25,000)		Vote 35 (Foreign Affairs and International Trade)		
...	...	...	(25,000)		Vote 95 (Canadian Heritage)		
...	406,215,725	8,058,572	23,909,438		Total—Vote 40	368,197,623	652,699,006
...	...	...	438,183,735			69,986,112	...

...	36,773,594	...	...	36,773,594	45	Capital expenditures	30,320,882	6,452,712	...	14,315,263
...	203,200,000	...	...	203,200,000	50	Grants and contributions				
...	...	3,000,000	...	3,000,000	50a	Grants and contributions				
...	...	(152,000)	...	(152,000)		Transfer to: Vote 1				
...	...	(4,574,511)	...	(4,574,511)		Vote 25				
...	203,200,000	3,000,000	(4,726,511)	201,473,489		Total—Vote 50	184,115,437	17,358,052	...	242,937,396
...	...	...	3,576,684	35,382,628	(S)	Contributions to employee benefit plans	35,382,628	...	...	34,225,621
15,669	...	...	42,503	58,172	(S)	Spending of proceeds from the disposal of surplus Crown assets	42,503	...	15,669	5,688
...	...	...	59,836	59,836	(S)	Refunds of amounts credited to revenues in previous years	59,836	...	...	...
...	...	...	1,184	1,184	(S)	Collection agency fees	1,184	...	...	1,919
15,669	677,995,263	11,058,572	22,863,134	711,932,638		Total Agency—Budgetary	618,120,093	93,796,876	15,669	944,184,893
505,097	5,106,601,186	316,341,741	207,424,318	5,630,872,342		Total Ministry—Budgetary	5,418,279,084	212,404,225	189,033	5,696,951,423

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repeated in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.
 (1) Treasury Board Vote 5—Government contingencies.
 Treasury Board Vote 10—Government-wide initiatives.
 Treasury Board Vote 15—Compensation adjustments.
 Treasury Board Vote 25—Operating budget carry forward.
 Treasury Board Vote 30—Paylist requirements.

Program Activity

Program Activity	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total		Authorities used in the current year	Total		Authorities used in the current year	Total		Authorities available for use	Total		Authorities used in the current year	Total		Authorities available for use	Total		Authorities used in the current year
	\$	\$		\$	\$		\$	\$		\$	\$		\$	\$		\$	\$	
Department																		
First Nations and Inuit health programming and services	1,241,507,658	1,210,027,773		3,545,271	3,256,074		1,201,224,239	1,193,078,433		5,450,000	4,269,599		2,440,827,168	2,402,092,681		2,402,092,681		
Internal services	337,980,560	333,307,023		25,818,001	24,475,942					682,000	716,934		363,116,561	357,066,031		357,066,031		
Canadian health system	37,038,285	32,682,239					348,819,406	344,789,189					385,857,691	377,471,428		377,471,428		
Health products	210,228,933	204,791,636		3,100,000	3,071,384		8,580,000	8,580,000		45,803,956	45,803,956		176,104,977	170,639,064		170,639,064		
Substance use and abuse	80,344,362	75,146,183		200,000	190,071		60,297,310	48,637,072					140,841,672	123,973,326		123,973,326		
Sustainable environmental health	139,183,212	138,528,691		3,275,000	2,627,225		105,000	100,000		1,522,919	6,370,584		141,040,292	134,885,332		134,885,332		
Food and nutrition	68,296,329	56,170,328		2,352,500	2,195,751								70,648,829	58,366,079		58,366,079		
Pesticide regulation	59,901,240	55,588,971		400,000	351,467					9,637,437	9,637,437		50,663,803	46,303,001		46,303,001		
Consumer products	32,945,769	26,802,220		1,150,000	1,120,879					454,000			33,641,769	27,923,099		27,923,099		
International health affairs	6,204,711	3,830,414					15,552,169	14,914,105					21,756,880	18,744,519		18,744,519		
Workplace health	45,476,826	41,288,227		240,000						13,968,000	9,539,401		31,748,826	31,748,826		31,748,826		
Canadian assisted human reproduction	3,385,578	3,361,466											3,385,578	3,361,466		3,361,466		
Sub-total	2,262,493,463	2,181,525,171		40,080,772	37,288,793		1,634,578,124	1,610,098,799		77,518,312	76,337,911		3,859,634,047	3,752,574,852		3,752,574,852		
Revenues netted against expenditures	(77,518,312)	(76,337,911)								(77,518,312)	(76,337,911)							
Total Department—Budgetary	2,184,975,151	2,105,187,260		40,080,772	37,288,793		1,634,578,124	1,610,098,799								3,859,634,047	3,752,574,852	
Assisted Human Reproduction Agency of Canada																		
Licensing and enforcement of a regulatory framework for assisted human reproduction	4,733,719	798,126														4,733,719	798,126	
Internal services	3,595,464	3,426,132														3,595,464	3,426,132	
Health information and knowledge management for assisted human reproduction	2,521,406	951,529														2,521,406	951,529	
Total Agency—Budgetary	10,850,589	5,175,787														10,850,589	5,175,787	
Canadian Institutes of Health Research																		
Health knowledge	12,899,745	10,484,621					445,092,685	457,977,022								457,992,430	468,461,643	
Health and health services advances	15,262,535	11,663,436					259,139,566	263,721,997								274,402,101	275,385,433	

Health researchers	3,658,332	3,097,759	...	...	209,512,667	192,556,440	...	...	...	213,170,999	195,654,199
Health research commercial-ization	498,697	570,571	...	...	55,470,000	52,573,202	...	...	...	55,968,697	53,143,773
Internal services	28,400,109	34,226,228	...	...	...	...	...	...	...	28,400,109	34,226,228
Total Agency—Budgetary	60,719,418	60,042,615	...	...	969,214,918	966,828,661	...	...	...	1,029,934,336	1,026,871,276
Hazardous Materials Information Review Commission											
Claims exemption process	4,215,653	3,305,689	...	...	...	...	...	...	...	4,215,653	3,305,689
Internal services	1,757,196	2,760,680	...	...	...	...	...	...	...	1,757,196	2,760,680
Total Agency—Budgetary	5,972,849	6,066,369	...	...	...	...	...	...	...	5,972,849	6,066,369
Patented Medicine Prices Review Board											
Compliance and enforcement of non-excessive prices for patented drug products	7,041,648	4,232,009	...	...	...	...	...	...	...	7,041,648	4,232,009
Internal services	4,198,311	4,348,321	...	...	...	...	...	...	...	4,198,311	4,348,321
Pharmaceutical trends reporting	1,307,924	890,377	...	...	...	...	...	...	...	1,307,924	890,377
Total Agency—Budgetary	12,547,883	9,470,707	...	...	...	...	...	...	...	12,547,883	9,470,707
Public Health Agency of Canada											
Health promotion	50,325,358	47,590,589	...	...	133,090,816	129,843,534	...	...	...	183,416,174	177,434,123
Public health preparedness and capacity	93,960,474	48,823,735	...	...	12,208,133	11,902,825	...	...	...	106,168,607	60,726,560
Disease and injury prevention and mitigation	58,998,369	55,596,736	...	...	43,637,212	30,685,360	...	...	...	102,635,581	86,282,096
Internal services	119,262,702	112,562,518	272,552	272,170	...	...	...	...	...	119,535,254	112,834,688
Science and technology for public health	62,383,166	53,226,948	34,810,327	28,361,316	...	...	...	...	...	97,193,493	81,588,264
Surveillance and population health assessment	65,394,651	64,237,633	105,000	103,120	12,537,328	11,683,718	...	...	...	78,036,979	76,024,471
Regulatory enforcement and emergency response	23,410,835	21,685,827	1,585,715	1,584,276	...	...	50,000	40,212	...	24,946,550	23,229,891
Sub-total	473,735,555	403,723,986	36,773,594	30,320,882	201,473,489	184,115,437	50,000	40,212	...	711,932,638	618,120,093
Revenues netted against expenditures	(50,000)	(40,212)	...	...	...	...	(50,000)	(40,212)	...	...	...
Total Agency—Budgetary	473,685,555	403,683,774	36,773,594	30,320,882	201,473,489	184,115,437	...	...	...	711,932,638	618,120,093
Total Ministry—Budgetary											
	2,748,751,445	2,589,626,512	76,854,366	67,609,675	2,805,266,531	2,761,042,897	...	...	...	5,630,872,342	5,418,279,084

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance		Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers		\$	\$	
\$	\$	\$	\$	\$	\$	\$	\$
Department							
Grants							
...	81,746,000	294	...	81,746,294	...	...	81,745,999
...	55,000,000	...	...	55,000,000	...	...	57,500,000
...	16,903,967	1,000,000	...	17,903,967	...	...	16,903,967
...	15,000,000	...	...	15,000,000	...	...	12,000,000
...	10,000,000	...	...	6,447,000	3,553,000	...	4,828,316
...	8,000,000	...	...	8,000,000	...	...	8,000,000
...	5,000,000	...	...	5,000,000	...	...	5,000,000
...	3,080,000	...	(200,000)	2,141,936	738,064	...	2,294,440
...	3,750,000	...	...	3,750,000	...	...	3,750,000
...	5,000	...	...	...	5,000	...	299,799
...	...	14,533,333	...	14,533,333	...	...	...
...	...	7,933,333	...	7,933,333	...	...	...
...	...	7,533,334	...	7,533,334	...	...	...
(S) Grant to Canada Health Infoway Inc. to accelerate the development of electronic health records, common information technology standards across the country, and the further applications of tele-health applications							
...	...	...	91,837,792	91,837,792	...	...	64,490,000
...	...	...	...	...	...	...	39,559,558
...
...	198,484,967	31,000,294	91,637,792	316,826,989	4,296,064	...	296,372,079
Contributions							
...	256,147,206	...	191,997,619	448,144,825	...	...	266,379,516
...	170,486,848	74,972,844	(64,762,891)	179,990,995	705,806	...	265,859,314
...	166,804,860	16,879,374	(99,380,299)	76,863,935	7,440,000	...	164,172,017
...	168,742,241	...	(634,653)	168,107,588	...	...	166,654,937

...	130,252,981	6,717,349	(33,714,999)	103,255,331	Contributions for First Nations and Inuit primary health care	103,255,331	...	144,619,190
...	112,912,478	...	3,367,262	116,279,740	Contributions for First Nations and Inuit health facilities and capital program	116,279,740	...	98,718,822
...	36,700,000	...	75,000	36,775,000	Official languages health contribution program	36,774,997	3	...
...	32,714,500	...	(3,082,879)	29,631,621	Health care policy contribution program	29,154,407	477,214	40,897,609
...	27,960,712	...	...	27,960,712	Drug treatment funding program	16,485,332	11,475,380	5,878,622
...	12,752,511	5,258,200	3,650,819	21,661,530	Contributions for First Nations and Inuit health protection	21,661,530	...	27,405,429
...	15,759,000	...	...	15,759,000	Contributions in support of the Federal Tobacco Control Strategy	15,674,142	84,858	12,709,381
...	12,500,000	...	721,614	13,221,614	Assessed contribution to the Pan-American Health Organization (PAHO)	13,221,614	...	12,974,726
...	14,515,000	...	(2,136,847)	12,378,153	Drug Strategy Community Initiatives Fund	12,378,153	...	9,007,596
...	9,116,988	...	1,803,519	10,920,507	Contributions for Bigstone non-insured health benefits pilot project	10,920,507	...	10,406,625
...	5,400,000	26,921,067	1,121,395	33,442,462	Contributions for the Indian residential schools resolution health support program	33,442,462	...	24,045,273
...	5,000,000	...	(588,480)	4,411,520	Contribution to the Organization for the Advancement of Aboriginal People's Health	4,411,520	...	5,000,000
...	3,580,000	...	...	3,580,000	Contribution to strengthen Canada's organs and tissues donation and transplantation system	3,580,000	...	3,551,280
...	2,850,000	...	74,732	2,924,732	Women's health contributions program	2,924,732	...	2,849,883
...	...	...	...	...	Items not required for the current year	...	...	35,509,600
...	1,184,195,325	130,748,834	(1,489,088)	1,313,455,071	Total—Contributions	1,293,271,810	20,183,261	1,296,639,820
...	1,382,680,292	161,749,128	90,148,704	1,634,578,124	Total Department	1,610,098,799	24,479,325	1,593,011,899
Canadian Institutes of Health Research								
Grants								
...	842,888,285	21,313,335	6,632,565	870,834,185	Grants for research projects and personnel support	869,964,737	869,448	845,284,157
...	27,500,400	...	...	27,500,400	Networks of Centres of Excellence	27,100,000	400,400	27,500,000
...	36,250,000	...	...	36,250,000	Canada graduate scholarships	35,183,591	1,066,409	34,436,549
...	13,000,000	...	...	13,000,000	Institute support grants	13,000,000	...	13,074,264
...	5,550,000	...	...	5,550,000	Vanier Canada Graduate Scholarships	5,500,000	50,000	2,670,833
...	...	...	9,760,000	9,760,000	Centres of excellence for commercialization and research	9,760,000	...	4,442,000
...	1,737,000	...	...	1,737,000	Business-led networks of centres of excellence and Centres of excellence for commercialization and research	1,737,000	...	1,737,000
...	...	4,583,333	...	4,583,333	Canada Excellence Research Chairs	4,583,333	...	...
...	926,925,685	25,896,668	16,392,565	969,214,918	Total Agency	966,828,661	2,386,257	929,144,803
Public Health Agency of Canada								
Grants								
...	16,810,000	...	(10,959,663)	5,850,337	Grants to individuals and organizations in support of health promotion projects in the areas of building community capacity; stimulating knowledge development and dissemination; and partnership building/intersectoral collaboration	3,144,044	2,706,293	5,877,881

Transfer Payments—Concluded

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
...	3,000,000	...	(3,000,000)	...	...	...	3,000,000
...	1,433,000	...	(809,929)	355,046	268,025	...	20,000
...	114,000	...	...	114,000	...	...	1,000,000
...	...	...	...	...	...	...	316,088
...	21,357,000	...	(14,769,592)	3,613,090	2,974,318	...	10,213,969
Total—Grants							
Contributions							
...	82,088,000	...	1,388,846	82,954,498	522,348	...	82,661,888
...	40,505,000	3,000,000	(2,372,600)	38,515,592	2,616,808	...	42,012,917
...	29,134,000	...	4,501,315	33,111,346	523,969	...	31,790,869
...	16,757,000	...	4,663,128	19,891,892	1,528,236	...	21,041,490
...	10,206,000	...	1,125,463	2,836,372	8,495,091	...	1,100,000
...	2,190,000	...	(40,000)	1,490,000	660,000	...	1,990,000

Grant to the Canadian Cancer Society Research Institute for the Canadian Breast Cancer Research Alliance

Grant to graduate students, post-graduate students and Canadian post secondary institutions to increase professional capacity and training levels in order to build an effective public health sector

Grants to individuals and organizations in support of public health infrastructure

Items not required for the current year

Total—Grants

Contributions

Contributions to non-profit organizations to support, on a long-term basis, the development and provision of preventative and early intervention services aimed at addressing the health and developmental problems experienced by young children at risk in Canada

Contributions to individuals and organizations to support health promotion projects in the areas of building community capacity, stimulating knowledge development and dissemination, and partnership building/intersectoral collaboration

Contributions to incorporated local or regional non-profit organizations and institutions for the purpose of developing early intervention programs for aboriginal pre-school children and their families

Contribution in support of the Federal Initiative on HIV/AIDS

Contributions to individuals and organizations in support of public health infrastructure

Contributions to Canadian blood services and/or other designated transfusion/transplantation centres to support adverse event surveillance activities

Contributions to non-government organizations,
corporations, other levels of government, post-
secondary institutions and individuals to support
development and creation of public health workforce
development products and tools

...	963,000	...	776,929	1,739,929	1,702,647	37,282	...	2,426,263
...	181,843,000	3,000,000	10,043,081	194,886,081	180,502,347	14,383,734	...	183,023,427

Total—Contributions

Other transfer payments

Items not required for the current year

...	...	...	...	...	...	...	...	49,700,000
...	203,200,000	3,000,000	(4,726,511)	201,473,489	184,115,437	17,358,052	...	242,937,396
...	2,512,805,977	190,645,796	101,814,758	2,805,266,531	2,761,042,897	44,223,634	...	2,765,094,098

(S) Statutory transfer payment.

Details of Spendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Budgetary (spendable revenues)			
First Nations and Inuit health programming and services	5,450,000	4,269,599	3,071,812
Internal services	682,000	716,934	651,070
Sustainable environmental health	1,522,919	6,370,384	6,082,741
Health products	45,803,956	45,803,956	43,418,924
Pesticide regulation	9,637,437	9,637,437	7,528,858
Workplace health	13,968,000	9,539,401	9,229,749
Consumer products	454,000	...	...
Total Department—Budgetary	77,518,312	76,337,911	69,983,154
Public Health Agency of Canada			
Budgetary (spendable revenues)			
Regulatory enforcement and emergency response	50,000	40,212	53,895
Total Agency—Budgetary	50,000	40,212	53,895
Total Ministry—Budgetary	77,568,312	76,378,123	70,037,049

Revenues

Department	Current year	Previous year
	\$	\$
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of purchased goods and services	1,674,551	3,141,947
Refunds of transfer payments	22,047,738	10,510,894
Adjustments to prior year's payables	28,185,500	17,574,759
	51,907,789	31,227,600
Sales of goods and services—		
Rights and privileges—		
Authority to sell drugs	5,063,587	5,006,190
Drug related fees	6,288,443	6,944,622
Medical devices	5,728,256	5,755,956
Pest management regulation revenues—Maintenance	4,622,851	4,407,877
Retention of royalties	5,338	22,357
Sundries	1,820,046	1,960,950
	23,528,521	24,097,952
Lease and use of public property	192,739	220,065
Services of a regulatory nature—		
Drug related fees	21,734,143	19,856,385
Pest management regulation revenues	5,068,342	2,994,370
Sundries	3,539,371	4,954,560
	30,341,856	27,805,315
Services of a non-regulatory nature—		
Hospital services	3,620,501	2,621,977
Health services	1,395,173	1,012,686
Dosimetry service	5,138,952	4,517,440
Employee assistance program	9,384,460	8,612,996
Inspections revenues	552,422	645,471
Drug related fees	795,664	778,391
Sundries	1,292,870	1,963,852
	22,180,042	20,154,813
Sales of goods and information products	1,246,544	1,718,056
Other fees and charges—		
Revenue from fines	2,609,342	2,720,063
Interest on overdue accounts receivable	374,230	327,235
Other fees and charges	90,142	147,326
Sundries	6,171,597	4,616,080
	9,245,311	7,810,704
	86,735,013	81,806,905
Proceeds from the disposal of surplus Crown assets	162,672	489,428
Miscellaneous revenues	4,037,514	2,756,979
Total Department	142,842,988	116,280,912

Revenues—Continued

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Assisted Human Reproduction Agency of Canada			Patented Medicine Prices Review Board		
Other revenues—			Other revenues—		
Refunds of previous years' expenditures—			Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	65,218	...	Refunds of previous years' expenditures	26,849	14,444
Adjustments to prior year's payables	1,062	72,414	Adjustments to prior year's payables	219	4,966
	66,280	72,414	Sales of goods and services—	27,068	19,410
Total Agency	66,280	72,414	Other fees and charges	23,272,543	24,202,517
			Proceeds from the disposal of surplus Crown assets	99	819
Canadian Institutes of Health Research			Total Agency	23,299,710	24,222,746
Other revenues—			Public Health Agency of Canada		
Refunds of previous years' expenditures—			Other revenues—		
Refunds from previous years' awards	4,202,755	5,434,498	Refunds of previous years' expenditures—		
Refunds from previous years' services to outside parties	13,174	231,754	Refunds of purchased goods and services	5,446,946	757,279
Adjustments to prior year's payables	174,836	35,197	Refunds of transfer payments	1,213,126	1,884,063
			Adjustments to prior year's payables	6,519,470	6,833,668
	4,390,765	5,701,449			
Proceeds from the disposal of surplus Crown assets	10,692	...			
Miscellaneous revenues	3,448	540	Sales of goods and services—	13,179,542	9,475,010
Total Agency	4,404,905	5,701,989	Rights and privileges—		
			Retention of royalties	80,439	16,799
Hazardous Materials Information Review Commission			Lease and use of public property	17,494	...
Other revenues—			Services of a non-regulatory nature—		
Refunds of previous years' expenditures—			First aid kits	40,212	115,781
Refunds of previous years' expenditures	...	710	Other services of a non-regulatory nature	33,902	53,895
Adjustments to prior year's payables	14,895	81,577		74,114	169,676
	14,895	82,287	Other fees and charges—	886	2,257
Sales of goods and services—			Interest on overdue accounts receivable	2,044	7,593
Interest on overdue account receivable	368	317	Interest on overdue accounts	2,930	9,850
Other fees and charges	485,315	362,250			
	485,683	362,567		174,977	196,325
Proceeds from the disposal of surplus Crown assets	...	721	Proceeds from the disposal of surplus Crown assets	42,503	15,669
Total Agency	500,578	445,575	Miscellaneous revenues	13,725	11,802
			Total Agency	13,410,747	9,698,806

Revenues—Concluded

	Current year	Previous year
	\$	\$
Ministry Summary		
Other revenues		
Refunds of previous years' expenditures	69,586,339	46,578,170
Sales of goods and services	110,668,216	106,568,314
Proceeds from the disposal of surplus Crown assets	215,966	506,637
Miscellaneous revenues	4,054,687	2,769,321
Total Ministry	184,525,208	156,422,442

SECTION 14

2010-2011

PUBLIC ACCOUNTS OF CANADA

Human Resources and Skills Development

Department

Canada Industrial Relations Board

Canada Mortgage and Housing Corporation

Canadian Artists and Producers Professional
Relations Tribunal

Canadian Centre for Occupational Health
and Safety

CONTENTS

	<i>Page</i>
Strategic outcome and program activity descriptions	14.2
Ministry summary	14.6
Program activity	14.10
Transfer payments	14.12
Details of spendable amounts	14.16
Revenues	14.17

Department	Strategic Outcome A skilled, adaptable and inclusive labour force and an efficient labour market.	Strategic Outcome Safe, fair and productive workplaces and cooperative workplace relations.	Social development This program activity supports programs for the homeless or those individuals at risk of homelessness, as well as programs for children, families, seniors, communities, and people with disabilities. It provides these groups with the knowledge, information, and opportunities to move forward with their own solutions to social and economic challenges.
Program Activity Descriptions	Learning This program activity helps Canadians participate in post-secondary education to acquire the skills and credentials that enable them to improve their labour market outcomes and adapt to changing labour market conditions. It reduces barriers to education by providing financial assistance to individuals as well as incentives to save for a child's post-secondary education. It also provides information and awareness about opportunities to acquire education and skills. The program contributes to the inclusiveness of the workforce by giving Canadians with the required academic abilities a more equal opportunity to participate in post-secondary education. The program works with the provinces and territories, voluntary sector, financial institutions, service providers and other key stakeholders to help Canadians pursue post-secondary education.	Program Activity Descriptions This program activity seeks to promote and sustain stable industrial relations and safe, fair, healthy, equitable, and productive workplaces within the federal jurisdiction (transportation, post office and courier companies, communications, banking, grain and nuclear facilities, federal Crown corporations, companies who have major contracts with the federal government and Aboriginal governments, their employees, Aboriginal communities and certain Aboriginal undertakings). It develops labour legislation and regulations to achieve an effective balance between workers' and employers' rights and responsibilities. The program ensures that workplaces under the federal jurisdiction respect the rights and obligations established under labour legislation. The program also manages Canada's international and intergovernmental labour affairs, as well as Aboriginal labour affairs responsibilities.	Strategic Outcome Service Excellence for Canadians.
Program Activity Descriptions	Labour This program activity seeks to promote and sustain stable industrial relations and safe, fair, healthy, equitable, and productive workplaces within the federal jurisdiction (transportation, post office and courier companies, communications, banking, grain and nuclear facilities, federal Crown corporations, companies who have major contracts with the federal government and Aboriginal governments, their employees, Aboriginal communities and certain Aboriginal undertakings). It develops labour legislation and regulations to achieve an effective balance between workers' and employers' rights and responsibilities. The program ensures that workplaces under the federal jurisdiction respect the rights and obligations established under labour legislation. The program also manages Canada's international and intergovernmental labour affairs, as well as Aboriginal labour affairs responsibilities.	Program Activity Descriptions This program activity is supported by overarching client segment strategies and partnerships with other departments, levels of government and community-based partners. This program activity also includes client feedback mechanisms and the responsibility for increasing public awareness of Service Canada.	Strategic Outcome Service Excellence for Canadians.
Skills and employment Skills and employment is intended to ensure that Canadian labour market participants are able to access the supports that they need to enter or reposition themselves in the labour market to allow them to contribute to economic growth through full labour market participation. Initiatives within this program activity contribute to the common overall objectives of promoting skills development, labour market participation and ensuring labour market efficiency.	Strategic Outcome The following program activity supports all strategic outcomes within this organization.	Integrity and processing This program activity enhances and strengthens the integrity of Service Canada services and programs to ensure that the right person receives the right service or benefit at the right time, and for the intended purpose.	Strategic Outcome The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Canada Industrial Relations Board

Strategic Outcome

Resolution of labour relations issues in sectors regulated by the Canada Labour Code in a timely, fair and consistent manner.

Program Activity Descriptions

Adjudicative and dispute resolution program

Through this program, the Canada Industrial Relations Board (CIRB) resolves labour relations issues by exercising its statutory powers relating to the application and interpretation of Part I (Industrial Relations) and certain provisions of Part II (Occupational Health and Safety) of the *Canada Labour Code*. Activities include the granting, modification and termination of bargaining rights; the investigation, mediation and adjudication of complaints alleging violation of Part I of the

Canada Labour Code; the determination of levels of services required to be maintained during a work stoppage; the exercise of ancillary remedial authority; the exercise of cease and desist powers in cases of unlawful strikes or lockouts; the settlement of the terms of a first collective agreement; the provision of administrative services to these ends.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Canada Mortgage and Housing Corporation

Strategic Outcome

Increased availability of safe, affordable housing for Canadians in need, including Aboriginal Canadians.

Program Activity Descriptions

Assisted housing programs

Financial assistance is provided to individuals and groups under long term agreements, which helps to provide suitable, adequate and affordable housing to low and moderate income Canadians. This program activity also includes funding provided to provinces/territories under Social Housing Agreements. Provinces and territories signing Social Housing Agreements with the Government of Canada are subject to national principles and an accountability framework that ensures targeted federal funding is used for housing low-income households.

Housing repair and improvement programs

Canada Mortgage and Housing Corporation's (CMHC) Residential Rehabilitation Assistance Program helps to bring housing occupied by low-income homeowners, renters and persons with disabilities up to basic health, safety and mobility standards, and facilitates the conversion of non-residential buildings to residential use. Housing Repair and Improvement programs also include the Emergency repair program, which offers financial assistance to low-income Canadians in rural areas to undertake emergency repairs to their homes, and the Home adaptations for seniors independence program, which provides low-income seniors with financial assistance to carry out minor home adaptations. The Shelter enhancement program provides financial assistance to rehabilitate, repair, improve or build emergency shelters for victims of family violence. The funding for these programs is primarily in the form of a forgivable loan. The total forgivable loan depends on the cost of the repairs and area of the country.

On-reserve housing programs

Financial assistance is provided to First Nations under long term agreements, which helps to provide suitable, adequate and affordable rental housing in reserve communities. In addition, assistance is provided to bring housing occupied by low-income households up to basic health, safety and mobility standards. This program activity also includes funding to facilitate the acquisition of knowledge, skills, training and resources that will allow Aboriginal people to work towards self-sufficiency in housing and take on more responsibility for the functioning of housing within their community. The funding for these programs is primarily in the form of a subsidy, for up to 25 years, to assist projects with their financing and operation.

Affordable housing initiative

The Affordable Housing Initiative is aimed at increasing the supply of affordable housing for low to moderate income households. Affordable housing may include interventions such as construction, renovation, rehabilitation, conversion, home ownership, new rent supplements and supportive housing programs. The provinces and territories deliver and administer the programs financed by this initiative. The funding for this program is in the form of a contribution and is provided for provincially/territorially-designed programs.

Research and information dissemination that addresses distinct housing needs, including those of Aboriginal people

CHMC conducts research and disseminates information on issues regarding specific populations with distinct housing needs, including Aboriginal people, homeless people, low-income people, newcomers (immigrants and refugees), people with disabilities and seniors.

Strategic Outcome

Strengthened competitiveness and innovation of the housing sector in order to meet the housing needs of Canadians.

Program Activity Descriptions

Canadian housing market research and analysis

CMHC collects, analyzes and disseminates housing market information that facilitates informed housing-related decisions by those in the industry, the public at large and CMHC. This includes the provision of housing market data, analysis and forecasts through publications, conferences, seminars, industry roundtables and custom data services. To meet client information needs, CMHC undertakes various surveys of: starts and completions; market absorption; rental market; mortgage approvals; and consumer intentions to buy or renovate a home.

Research and information dissemination to promote desirable housing market outcomes and improve building performance

CMHC investigates ways to ensure the supply of affordable housing finance, make housing finance more inclusive, encourage the supply of affordable housing and move the housing system forward. CMHC also conducts technical research to address moisture and the indoor environment, the durability performance of residential buildings and disasters.

Insured mortgage purchase program

CMHC supports affordability, competition and liquidity in the Canadian housing finance markets through investment in insured mortgage pools. These insured mortgage pools are purchased from Canadian financial institutions through a competitive auction process. Funding for these purchases is provided through borrowings from the Federal Government under the Consolidated Borrowing Framework.

Strategic Outcome

The Canadian housing system remains one of the best in the world.

Program Activity Descriptions

International activities

Housing sector well-being is further promoted through support to the industry, which enables Canadian companies to secure international business opportunities and diversify their share of housing export markets. CMHC will seek to increase Canadian housing exports by helping companies expand into promising markets, bring together key Canadian clients with pre-selected prospective buyers abroad, promote awareness and recognition of Canadian housing approaches, support foreign delegations seeking information on Canada's housing system and provide assistance to emerging economies to assess and improve their housing environment.

Research and information dissemination to promote sustainable housing and communities, as well as lead the development and implementation of federal housing policy

CHMC conducts research on energy and environmental solutions for residential buildings, residential water quality and use, unique technical problems of remote and northern housing, sustainable community planning and design, and housing and population health. As mandated, CMHC develops and implements federal housing policy in support of Government of Canada priorities and objectives.

Emergency planning

CMHC ensures that Business Resumption Plans are in place and tested to ensure effective and timely resump-

tion of normal business operations following a business interruption impacting the Corporation's business operations and commitments to stakeholders, with particular emphasis on restoring mission-critical business functions first.

Canadian Artists and Producers Professional Relations Tribunal

Strategic Outcome

The rights of artists and producers under Part II of the *Status of the Artist Act* are protected and respected.

Program Activity Descriptions

Certification, complaints and determination program

This program deals with applications for certification, revocation of certification, review, determination, and consent to prosecute, and with complaints of unfair practices, brought forward by artists, artists' associations or producers under Part II of the *Status of the Artist Act*, which governs professional relations between self-employed artists and producers.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property

services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Canadian Centre for Occupational Health and Safety

Strategic Outcome

Improved workplace conditions and practices that enhance the health, safety, and well being of working Canadians.

Program Activity Descriptions

Occupational health and safety information development, delivery services and tripartite collaboration

The goal of this program is to provide free information on occupational health and safety to support Canadians in their efforts to improve workplace safety and health. Citizens are provided with information through a free

and impartial personalized service via telephone, e-mail, person-to-person, fax or mail. Alternatively they can independently access a broad range of electronic and print resources developed to support safety and health information needs of Canadians. This may include cost recovery products and services and is supported financially by contributions from various stakeholders. Through health and safety information development, the Canadian Centre for Occupational Health and Safety (CCOHS) collects, processes, analyzes, evaluates, creates and publishes authoritative information resources on occupational health and safety for the benefit of all working Canadians. This information is used for education and training, research, policy development, development of best practices, improvement of health and safety programs, achieving compliance and for personal use. Various levels of service are

available from free to purchase of products and services. When the product or service provided by CCOHS is provided to identified external recipients with benefits beyond those enjoyed by the general taxpayer, a user fee is charged. CCOHS promotes and facilitates consultation and cooperation among federal, provincial and territorial jurisdictions and participation by labour, management and other stakeholders in the establishment and maintenance of high standards and occupational health and safety initiatives for the Canadian context. The sharing of resources results in the coordinated and mutually beneficial development of unique programs, products and services. Collaborative projects are usually supported with a combination of financial and non-financial contributions to the programs by stakeholders and result in advancement of the health and safety initiatives.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Ministry Summary

Available from previous years	Source of authorities			Vote	Disposition of authorities			
	As shown in	Adjustments, warrants and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$		\$	\$	\$	\$
...	702,332,275	...	702,332,275	1				
...	...	...	26,975,400	1a				
...	...	284,880	284,880					
...	...	29,316,550	29,316,550					
...	...	9,512,163	9,512,163					
...	...	(4,557,782)	(4,557,782)					
...	702,332,275	26,975,400	763,863,486		743,219,321	20,644,165	...	721,277,140
...	2,137,469,400	...	2,137,469,400	5				
...	...	...	...	5a				
...	54,870,000	...	54,870,000	5b				
...	...	...	76,105,843					
...	...	4,557,782	4,557,782					
...	...	14,750,000	14,750,000					
...	2,137,469,400	130,975,843	2,287,753,025		2,073,371,935	214,381,090	...	1,914,394,807
...	241,339,063	...	269,092,675	(S)	269,092,675	...	...	287,093,603
...	78,649	(1,011)	77,638	(S)	77,638	...	...	77,638
...	78,649	(1,011)	77,638	(S)	77,638	...	...	78,732
...	2,000	122	2,122	(S)	2,122	...	...	...
...	28,048,000,000	(834,510,510)	27,213,489,490	(S)	27,213,489,490	...	...	26,391,340,840
...	8,257,000,000	(355,865,240)	7,901,134,760	(S)	7,901,134,760	...	...	7,756,633,308
...	2,594,000,000	...	2,651,153,321	(S)	2,651,153,321	...	...	2,593,607,427
...	587,000,000	...	670,557,773	(S)	670,557,773	...	...	615,738,740
...	560,000,000	(19,489,120)	540,510,880	(S)	540,510,880	...	...	534,857,467
...	444,143,015	18,546,761	462,689,776	(S)	462,689,776	...	...	235,906,383

...	557,213,024	...	63,473,048	620,686,072	(S)	Canada study grants to qualifying full and part-time students pursuant to the <i>Canada Student Financial Assistance Act</i>	...	...	533,687,339
...	...	...	...	...	(S)	Payments of compensation respecting government employees (<i>Government Employees Compensation Act</i>) and merchant seamen (<i>Merchant Seamen Compensation Act</i>)	...	620,686,072	...
...	51,000,000	...	(20,578,873)	30,421,127	(S)	Canada Learning Bond payments to Registered Education Savings Plan (RESP) trustees on behalf of RESP beneficiaries to support access to post-secondary education for children from low-income families	...	30,421,127	37,101,923
...	64,000,000	...	2,851,206	66,851,206	(S)	The provision of funds for interest and other payments to lending institutions and liabilities under the <i>Canada Student Financial Assistance Act</i>	...	66,851,206	56,648,408
...	15,460,033	...	(7,798,938)	7,661,095	(S)	The provision of funds for liabilities including liabilities in the form of guaranteed loans under the <i>Canada Student Loans Act</i>	...	7,661,095	11,623,280
...	4,178,320	...	(11,749,000)	(7,570,680)	(S)	Civil service insurance actuarial liability adjustments	...	(7,570,680)	(9,449,387)
...	145,000	...	(95,407)	49,593	(S)	Supplementary retirement benefits—Annuités agents' pensions	...	49,593	56,849
...	35,000	...	(29,292)	5,708	(S)	The provision of funds for interest payments to lending institutions under the <i>Canada Student Loans Act</i>	...	5,708	6,155
...	8,391	...	4,885	13,276	(S)	Wage earner protection program payments to eligible applicants owed wages and vacation pay, severance pay and termination pay from employers who are either bankrupt or in receivership as well as payments to trustees and receivers who will provide the necessary information to determine eligibility	...	13,276	5,144
...	56,200,000	...	(24,268,099)	31,931,901	(S)	Canada Disability Savings Bond payments to Registered Disability Savings Plan (RDSP) issuers on behalf of RDSP beneficiaries to encourage long-term financial security of eligible individuals with disabilities	...	31,931,901	35,052,641
...	5,700,000	...	30,710,724	36,410,724	(S)	Canada Disability Savings Grant payments to Registered Disability Savings Plan (RDSP) issuers on behalf of RDSP beneficiaries to encourage long-term financial security of eligible individuals with disabilities	...	36,410,724	42,934,743
...	10,200,000	...	81,639,694	91,839,694	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	91,839,694	83,880,362
90,684	...	...	75,010	165,694	(S)	Refunds of amounts credited to revenues in previous years	...	46,156	49,179
...	...	...	78,918	78,918	(S)	Spending pursuant to section 12(4) of the <i>Canada Education Saving Act</i>	...	78,918	404
50,768	...	...	390,446	441,214	(S)	The provision of funds for enhanced Employment Insurance benefits in accordance with the <i>Budget Implementation Act (2009)</i>	...	389,463	308,695
...	...	2,900,000,000	...	2,900,000,000			...	2,900,000,000	...

Ministry Summary—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$		\$	\$	\$
141,452	44,335,582,819	3,057,951,243	(852,287,388)	(S)	Pathways to Education Canada upfront multi-year funding to support their community-based early intervention programs which will help disadvantaged youth access post-secondary education in Canada Appropriations not required for the current year Total budgetary	2,000,000 46,306,191,582 235,069,783	... ... ... 126,761 41,822,990,169
...	765,110,776	...	278,877,415	(S)	(L) Loans disbursed under the <i>Canada Student Financial Assistance Act</i> (Gross)	1,043,988,191	... 974,383,534
141,452	44,335,582,819	3,057,951,243	(852,287,388)	Total Department— Budgetary			
...	765,110,776	...	278,877,415	Non-budgetary			
...	11,489,699	...	...	Canada Industrial Relations Board			
...	...	...	76,245	10	Program expenditures	...	...
...	...	...	372,395		Transfer from: TB Vote 15 (1)	...	...
...	...	...	172,638		TB Vote 25 (1) TB Vote 30 (1)	...	...
...	11,489,699	...	621,278	Total—Vote 10			
...	1,527,229	...	48,590	(S)	Contributions to employee benefit plans	11,711,580 1,575,819	... 11,712,361 1,613,871
...	...	...	891	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	891
...	13,016,928	...	670,759	Total Agency—Budgetary			
...	...	...	13,687,687	Total Agency—Budgetary			
...	2,993,841,000	...	...	Canada Mortgage and Housing Corporation			
...	75,000,000	...	...	15	To reimburse Canada Mortgage and Housing Corporation for the amounts of loans forgiven, grants, contributions and expenditures made, and losses, costs and expenses incurred under the provisions of the <i>National Housing Act</i> or in respect of the exercise of powers or the carrying out of duties or functions conferred on the Corporation pursuant to the authority of any Act of Parliament of Canada other than the <i>National Housing Act</i> , in accordance with the Corporation's authority under the <i>Canada Mortgage and Housing Corporation Act</i>	...	...
...	...	...	2,993,841,000	(S)	Renovation and retrofit of social housing	168,800,190 75,000,000	... 2,217,458,762 424,999,873

...	62,500,000	...	895,174	...	63,395,174	(S)	First Nations housing Appropriations not required for the current year	...	...	60,697,390
...	...	...	...	...	...	...	...	...	...	325,000,000
...	3,131,341,000	...	895,174	3,132,236,174	...	...	Total budgetary	2,963,435,984	168,800,190	3,028,156,025
...	(2,504,996,000)	...	2,374,782,000	(130,214,000)	...	(S)	(L) Advances under the <i>National Housing Act</i> (Gross)	982,140,831	(1,112,354,831)	...
...	...	...	(3,596,899,000)	(3,596,899,000)	...	(S)	(L) Insured mortgage purchase program (Gross)	(5,213,240,236)	1,616,341,236	...
...	...	...	...	...	...	(S)	(L) Low-cost loans to municipalities for improve- ments to housing-related and community infra- structure projects to eligible First Nations	1,781,841,283	(38,641,283)	...
...	...	...	1,743,200,000	1,743,200,000	...	(S)	(L) Low-cost loans for new construction projects to eligible First Nations (Gross)	24,361,954	247,755,046	...
...	(2,504,996,000)	...	793,200,000	(1,711,796,000)	...	...	Total non-budgetary	(2,424,896,168)	713,100,168	...
...	3,131,341,000	...	895,174	3,132,236,174	...	...	Total Agency— Budgetary	2,963,435,984	168,800,190	3,028,156,025
...	(2,504,996,000)	...	793,200,000	(1,711,796,000)	...	...	Non-budgetary	(2,424,896,168)	713,100,168	...
Canadian Artists and Producers Professional Relations Tribunal										
...	1,890,823	...	...	1,890,823	...	20	Program expenditures	...	...	...
...	...	...	5,874	5,874	...	...	Transfer from: TB Vote 15 ⁽¹⁾
...	...	...	92,004	92,004	...	...	TB Vote 25 ⁽¹⁾
...	1,890,823	...	97,878	1,988,701	...	(S)	Total—Vote 20	1,078,919	909,782	...
...	176,770	...	(55,562)	121,208	...	...	Contributions to employee benefit plans	121,208	...	...
...	2,067,593	...	42,316	2,109,909	...	...	Total Agency—Budgetary	1,200,127	909,782	...
Canadian Centre for Occupational Health and Safety										
...	3,999,573	...	...	3,999,573	...	25	Program expenditures	...	...	...
...	...	...	323,525	323,525	...	...	Transfer from: TB Vote 25 ⁽¹⁾
...	...	...	178,113	178,113	...	...	TB Vote 30 ⁽¹⁾
...	3,999,573	...	501,638	4,501,211	...	(S)	Total—Vote 25	4,323,009	178,202	...
...	1,055,967	...	58,831	1,114,798	...	...	Contributions to employee benefit plans	1,114,798	...	...
...	5,055,540	...	560,469	5,616,009	...	...	Total Agency—Budgetary	5,437,807	178,202	...
...	...	...	...	...	...	...	Total Ministry— Budgetary	49,289,552,899	405,357,354	127,652
...	...	...	...	...	...	...	Non-budgetary	(1,380,907,977)	713,100,168	...
...

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
(1) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.
Treasury Board Vote 25—Operating budget carry forward.
Treasury Board Vote 30—Paylist requirements.
(e) The breakdown of *Old Age Security Act* payments into Old Age Security, Guaranteed Income Supplement and Allowance are estimates, however, the total of these three amounts represents the actual expenditures.

Program Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department												
Income security	53,213,071	49,948,667	...	35,783,385,548	35,783,385,548	39,058,921	36,035,867	...	35,797,539,698	35,797,298,348		
Social development	54,950,218	51,728,777	...	2,899,669,356	2,865,512,319	...	...	...	2,954,619,574	2,917,241,096		
Learning—												
Budgetary	139,711,485	132,899,023	...	1,737,997,771	1,737,402,395	261,321	261,321	...	1,877,447,935	1,870,040,097		
Non-budgetary	...	...	...	...	...	...	...	...	1,043,988,191	1,043,988,191		
Skills and employment	409,324,806	398,293,788	...	4,929,290,990	4,750,035,839	249,798,126	238,879,014	...	5,088,817,670	4,909,450,613		
Internal services	944,282,954	925,074,938	...	300,000	243,171	662,110,714	651,615,013	...	282,477,240	273,703,096		
Citizen-centred service	536,102,038	520,925,162	...	...	...	326,419,519	311,321,963	...	209,682,519	209,603,199		
Labour	230,498,400	228,862,025	...	34,287,121	33,970,424	122,539,208	122,539,208	...	142,246,313	140,293,243		
Integrity and processing	763,373,396	748,584,191	...	...	...	574,811,219	560,022,299	...	188,562,177	188,561,892		
Sub-total	3,131,456,368	3,056,316,571	...	45,384,930,786	45,170,549,696	1,974,999,028	1,920,674,685	...	46,541,388,126	46,306,191,582		
Budgetary	...	...	...	...	...	...	...	...	1,043,988,191	1,043,988,191		
Non-budgetary	...	...	...	...	...	...	...	...	...	...
Revenues netted against expenditures	(1,974,999,028)	(1,920,674,685)	...	...	...	(1,974,999,028)	(1,920,674,685)	...	...	...
Total Department—												
Budgetary	1,156,457,340	1,135,641,886	...	45,384,930,786	45,170,549,696	...	...	...	46,541,388,126	46,306,191,582		
Non-budgetary	...	...	...	...	...	...	...	...	1,043,988,191	1,043,988,191		
Canada Industrial Relations Board												
Adjudicative and dispute resolution program	9,683,403	9,400,217	...	...	...	...	...	...	9,683,403	9,400,217		
Internal services	4,004,284	3,887,182	...	...	...	...	...	...	4,004,284	3,887,182		
Total Agency—Budgetary	13,687,687	13,287,399	...	...	...	...	...	...	13,687,687	13,287,399		
Canada Mortgage and Housing Corporation												
Assisted housing programs—												
Budgetary	1,722,116,000	1,564,180,421	...	...	...	...	...	...	1,722,116,000	1,564,180,421		
Non-budgetary	...	...	...	...	...	...	...	...	1,612,986,000	2,763,982,114		
Housing repair and improvement programs	674,054,000	643,867,327	...	...	...	...	...	...	674,054,000	643,867,327		
On-reserve housing programs—												
Budgetary	216,029,174	216,620,353	...	...	...	...	...	...	216,029,174	216,620,353		
Non-budgetary	...	...	...	...	...	...	...	...	272,117,000	24,361,954		
Affordable housing initiative	451,859,000	476,778,228	...	...	...	...	...	...	451,859,000	476,778,228		

Available from previous years	Source of authorities			Department Grants	Disposition of authorities			
	As shown in				Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers					
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	28,048,000,000	...	(834,510,510)	27,213,489,490	(S) Old Age Security payments	27,213,489,490	...	26,391,340,840
...	8,257,000,000	...	(355,865,240)	7,901,134,760	(S) Guaranteed Income Supplement payments	7,901,134,760	...	7,736,633,308
...	2,594,000,000	...	57,153,321	2,651,153,321	(S) Universal Child Care Benefit	2,651,153,321	...	2,593,607,427
					(S) Canada Education Savings grant payments to trustees on behalf of RESP beneficiaries to encourage Canadians to save for post-secondary education for their children			
...	587,000,000	...	83,557,773	670,557,773	(S) Allowance payments	670,557,773	...	615,738,740
...	560,000,000	...	(19,489,120)	540,510,880	(S) Canada study grants to qualifying full and part-time students pursuant to the <i>Canada Student Financial Assistance Act</i>	540,510,880	...	534,857,467
...	557,213,024	...	63,473,048	620,686,072	Apprenticeship incentive grant	620,686,072	...	533,687,339
...	113,000,000	(5,000,000)	(3,943,644)	104,056,356	(S) Canada Learning Bond payments to Registered Education Savings Plan (RESP) trustees on behalf of RESP beneficiaries to support access to post-secondary education for children from low-income families	51,484,000	52,572,356	58,514,400
...	64,000,000	...	2,851,206	66,851,206	(S) Pathways to Education Canada upfront multi-year funding to support their community-based early intervention programs which will help disadvantaged youth access post-secondary education in Canada	66,851,206	...	56,648,408
...	2,000,000	2,000,000	(S) Wage earner protection program payments to eligible applicants owed wages and vacation pay, severance pay and termination pay from employers who are either bankrupt or in receivership as well as payments to trustees and receivers who will provide the necessary information to determine eligibility	2,000,000
...	56,200,000	...	(24,268,099)	31,931,901	Apprenticeship completion grant	31,931,901	...	35,052,641
...	39,337,200	5,000,000	7,700,000	52,037,200	New Horizons for seniors program	51,360,000	677,200	37,722,000
...	26,340,000	5,000,000	(56,338)	31,283,662	Grants to voluntary sector organizations for adult literacy and essential skills	31,283,662	...	24,401,825
...	21,800,000	...	(19,435,370)	2,364,630	Grants to non-profit organizations for activities eligible for support through the Social development partnerships program	2,000,470	364,160	5,010,481
...	14,275,000	...	2,408,023	16,683,023	Grant to construct/renovate permanent structures and small projects emphasizing community support to be fully accessible to all people of varying abilities across Canada, through the Enabling Accessibility Fund	14,233,023	2,450,000	9,088,230
...	...	9,400,000	...	9,400,000		9,399,927	73	5,753,567

(S) Canada Disability Savings Grant payments to Registered Disability Savings Plan (RDSP) issuers on behalf of RDSP beneficiaries to encourage long-term financial security of eligible individuals with disabilities	...	...	81,639,694	91,839,694	...	...	83,880,362
(S) Canada Disability Savings Bond payments to Registered Disability Savings Plan (RDSP) issuers on behalf of RDSP beneficiaries to encourage long-term financial security of eligible individuals with disabilities	...	...	30,710,724	36,410,724	...	...	42,934,743
Grants to international labour institutions for addressing the labour dimension of globalization	...	...	1,000,000	1,000,000	...	...	710,000
Grants to international and domestic organizations for technical assistance and international cooperation on labour issues	...	...	900,000	900,000	...	...	1,190,000
Named grants for the Organization for Economic Co-operation and Development	...	...	300,000	243,170	56,830	...	252,410
Canadian Joint Fire Prevention Publicity Committee	...	...	19,000	19,000	...	...	19,000
To support activities which contribute to Occupational safety and health program objectives	...	...	15,000	14,805	195	...	15,000
To support standards-writing associations	...	...	12,000	11,920	80	...	9,720
Fire Prevention Canada	...	...	7,000	7,000	...	...	7,000
(S) Payments of compensation respecting government employees and merchant seamen	...	...	(2,780)	2,220	...	...	2,345
Grants to not-for-profit organizations, individuals, municipal governments, band/tribal councils and other aboriginal organizations, public health and educational institutions, régies régionales, and for-profit enterprises, research organizations and research institutes to carry out research on homelessness to help communities better understand and more effectively address homelessness issues	...	...	...	438,287	2,225,713	...	...
Items not required for the current year	...	...	...	...	...	...	...
Total—Grants	...	...	(926,077,312)	40,047,309,912	58,346,607	...	38,782,071,066
Contributions							
Payments to provinces, territories, municipalities, other public bodies, organizations, groups, communities, employers and individuals for the provision of training and/or work experience, the mobilization of community resources, and human resource planning and adjustment measures necessary for the efficient functioning of the Canadian labour market	...	...	69,516,218	717,987,200	40,695,223	...	566,158,240
(S) Payments related to the direct financing arrangement under the <i>Canada Student Financial Assistance Act</i>	...	...	15,275,246	370,506,029	...	...	154,774,828

Transfer Payments—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year	
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers						
\$	\$	\$	\$	\$	\$	\$	\$	\$	
...	40,225,000	14,850,000	...	55,075,000	42,919,184	12,155,816	...	54,252,778	
...	15,460,033	...	(7,798,938)	7,661,095	7,661,095	...	...	11,623,280
...	15,000,000	7,520,000	...	22,520,000	16,020,000	6,500,000	...	7,480,000	
...	71,718,000	...	2,342,234	74,060,234	50,949,132	23,111,102	...	17,951,000	
...	12,000,000	...	...	12,000,000	11,781,766	218,234	...	11,973,406
...	6,340,000	...	6,342,207	12,682,207	12,682,207	...	...	10,057,439
...	3,209,000	...	19,435,370	22,644,370	22,644,370	...	...	14,595,455
...	4,178,320	...	(11,749,000)	(7,570,680)	(7,570,680)	...	...	(9,449,287)

Contributions to provincial/territorial governments, band councils, tribal councils, Aboriginal Human Resources Development Agreement holders, municipal governments, not-for-profit organizations, professional associations, business and private sector organizations, consortia, industry groups, unions, regulatory bodies, ad-hoc associations, public health institutions, school boards, universities, colleges, CEGEPs, sector councils, and cross-sectoral councils to support enhanced productivity and competitiveness of Canadian workplaces by supporting investment in and recognition and utilization of skills	
(S) The provision of funds for interest and other payments to lending institutions and liabilities under the <i>Canada Student Financial Assistance Act</i>	
Contributions to fund construction of capital projects enabling accessibility to all people of varying abilities across Canada, through the Enabling Accessibility Fund	
Contributions to assist unemployed older workers in communities with ongoing high unemployment and/or affected by downsizing	
Contributions to organizations to support the development of human resources, economic growth, job creation and retention in official language minority communities	
Payments to provinces, territories, municipalities, other public bodies, organizations, groups, communities, employers and individuals for the provision of training and/or work or business experience, the mobilization of community resources and human resource planning and adjustment measures necessary for the social development of Canadians and other participants in Canadian life	
Contributions to voluntary sectors, professional organizations, universities and post-secondary institutions and to provincial and territorial governments for adult learning, literacy and essential skills	
(S) The provision of funds for liabilities including liabilities in the form of guaranteed loans under the <i>Canada Student Loans Act</i>	

Contributions to voluntary sectors, non-profit organizations, registered charitable organizations, provincial/territorial governments and institutions, municipalities, and post-secondary institutions to support the development and delivery of outreach activities to inform, encourage, and direct Canadians to save for the post-secondary education of children through Registered Education Savings Plans and Canada Education Savings Program incentives (the Canada Education Savings Grant and the Canada Learning Bond)

Payments to non-profit organizations to develop national or provincial/territorial/regional educational and awareness activities to help reduce the incidence of elder abuse and fraud

Labour-management partnerships program

Contributions to canadian business, labour and not-for-profit organizations for social dialogue and canadian-based cooperative activities related to Canada's international labour initiatives

Contributions to not-for-profit organizations, individuals, municipal governments, band/tribal councils and other aboriginal organizations, public health and educational institutions, régies régionales, for-profit enterprises, research organizations and research institutes to support activities to help alleviate and prevent homelessness across Canada and to carry out research on homelessness to help communities better understand and more effectively address homelessness issues

(S) The provision of funds for interest payments to lending institutions under the *Canada Student Loans Act*

...	3,893,000	...	...	3,893,000	...	3,429,454	463,546	...	3,111,234
...	3,200,000	...	(42,482)	3,157,518	...	3,157,518	...	...	1,636,415
...	1,600,000	(1,200,000)	...	400,000	...	83,578	316,422	...	170,493
...	300,000	(300,000)	...	...	...	...	...	...	268,321
...	124,136,000	25,989,625	...	150,125,625	...	127,144,374	22,981,251	...	92,317,284
...	8,391	...	4,885	13,276	...	13,276	...	...	5,144
...	1,300,411,727	116,375,843	28,367,304	1,445,154,874	...	1,338,713,280	106,441,594	...	936,926,030

Other transfer payments

Payments to provinces and territories under labour market agreements to enhance the labour market participation among under-represented groups and low-skilled workers

...	770,466,000	...	62,000	770,528,000	...	724,621,500	45,906,500	...	758,477,500
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Payments to provinces and territories under the multilateral framework for labour market agreements for persons with disabilities

(S) The provision of funds for enhanced Employment Insurance benefits in accordance with the *Budget Implementation Act (2009)*

...	222,000,000	...	(62,000)	221,938,000	...	218,251,611	3,686,389	...	218,251,611
...	...	2,900,000,000	...	2,900,000,000	...	2,900,000,000	...	...	...
...	992,466,000	2,900,000,000	...	3,892,466,000	...	3,842,873,111	49,592,889	...	976,729,111
...	43,251,664,951	3,030,975,843	(897,710,008)	45,384,930,786	...	45,170,549,696	214,381,090	...	40,695,726,207

Total Ministry

(S) Statutory transfer payment.

(1) The breakdown of *Old Age Security Act* payments into Old Age Security, Guaranteed Income Supplement and Allowance are estimates. Nevertheless, the total of these three amounts represents the actual expenditures.

Details of Spendable Amounts

Department	\$		\$	
	Authorities available for use in the current year	Authorities used in the current year	Authorities available for use in the current year	Authorities used in the current year
Department Budgetary (respendable revenues)				
Income security				
Recoverable expenditures on behalf of the <i>Canada Pension Plan</i>	39,058,921	36,035,867		35,056,800
Learning				
Recoverable from other departments or other programs within a department for general administrative services	261,321	261,321		185,224
Recoverable expenditures—Employment Insurance	...	...		2,514,600
	261,321	261,321		2,699,824
Skills and employment				
Recoverable expenditures—Employment Insurance	249,798,126	238,879,014		218,363,630
Citizen-centred service				
Recoverable expenditures on behalf of the <i>Canada Pension Plan</i>	50,428,628	39,796,659		34,075,100
Recoverable from other departments or other programs within a department for general administrative services	12,080,324	7,969,104		7,212,862
Recoverable expenditures—Employment Insurance	263,910,567	263,556,200		294,439,500
	326,419,519	311,321,963		335,727,462
Integrity and processing				
Recoverable expenditures on behalf of the <i>Canada Pension Plan</i>	135,093,996	133,609,999		127,683,000
Recoverable expenditures—Employment Insurance	439,717,223	426,412,300		484,377,800
	574,811,219	560,022,299		612,060,800
Labour				
Amounts recoverable from Crown agencies and other government departments regarding payments of injury compensation benefits	121,967,670	121,967,670		117,935,187
Recoverable from other departments or other programs within a department for general administrative services	571,538	571,538		13,500
	122,539,208	122,539,208		117,948,687

	\$		\$	
	Authorities available for use in the current year	Authorities used in the current year	Authorities available for use in the current year	Authorities used in the current year
Internal services				
Recoverable expenditures on behalf of the <i>Canada Pension Plan</i>	89,073,393	87,187,932		77,315,800
Amounts recoverable from provincial and territorial governments for assistance in the administration of programs	2,934,000	1,887,206		1,280,469
Recoverable from other departments or other programs within a department for general administrative services	1,678,856	975,525		955,566
Recoverable expenditures—Employment Insurance	568,424,465	561,564,350		584,091,351
	662,110,714	651,615,013		663,643,186
Total budgetary	1,974,999,028	1,920,674,685		1,983,500,389
Non-budgetary (respendable receipts)				
Settlement of loans with cash	...	1,249,906,882		1,155,578,127
Settlement of other advances with cash	...	33,055		52,404
Total non-budgetary	...	1,249,939,937		1,155,630,531
Total Department—Budgetary	1,974,999,028	1,920,674,685	1,983,500,389	1,983,500,389
Non-budgetary	...	1,249,939,937	1,155,630,531	1,155,630,531
Canadian Centre for Occupational Health and Safety				
Budgetary (respendable revenues)				
Occupational health and safety information development, delivery services and tripartite collaboration	4,300,000	3,751,090		3,949,690
Total Agency—Budgetary	4,300,000	3,751,090		3,949,690
Total Ministry—Budgetary	1,979,299,028	1,924,425,775	1,989,450,079	1,989,450,079
Non-budgetary	...	1,249,939,937	1,155,630,531	1,155,630,531

Revenues

	Current year	Previous year	Current year	Previous year
	\$	\$	\$	\$
Department				
Other revenues—				
Return on investments—				
Cash and accounts receivable—			65	...
Interest on bank deposits		27,433	99,876	136,581
Other accounts—				
Interest on Canada student loans	461,376,857	389,403,397		
	461,442,322	389,430,830		
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	5,396,702	7,523,550		8,268
Adjustments to prior year's payables	8,556,592	8,979,148	2,651	42,885
	13,953,294	16,502,698	143,114	51,153
Sales of goods and services—				
Services of a non-regulatory nature	14,833,282	13,383,631	45	35
Other fees and charges—			891	...
Access to information	5,040	2,416		
	14,838,322	13,386,047	144,050	51,188
Proceeds from the disposal of surplus Crown assets—				
Proceeds from the disposal of capital assets	39,382	52,117		
Gain on disposal of non-capital assets	35,628	38,567		
	75,010	90,684	356,456,082	374,489,680
Miscellaneous revenues—				
Crown housing	180,906	144,744		
Recovery of administration costs—				
Employment insurance	1,638,304,828	1,746,919,384	9,884,108	8,815,013
<i>Canada Pension Plan</i>	331,418,839	308,439,703	4,073,931	4,149,921
Interest on accounts receivable	161,836	86,861	4,282,492	1,182,997
<i>Employment Insurance Act</i> fines	376,434	301,043		
<i>Canada Labour Code</i> fines and penalties	...	125,000		
Miscellaneous revenues from payroll deductions—			18,240,531	14,147,931
Parking fees	28,338	42,996		
Annuities account—Actuarial surplus	2,208,776	2,510,795	374,696,613	388,637,611
Legal cost	446,008	550,660		
Accounts receivable small credit balances		346,722		
Gain on foreign currency	69,556	9,046	3,971,249	3,858,745
Recovery of administration costs—Canada Millennium Scholarship Foundation	20,210		(68,544)	54,569
Excellence Awards	347,488	242,079	3,902,705	3,913,314
Canada Industrial Relations Board				
Other revenues—				
Refunds of previous years expenditures—				
Refunds of previous years expenditures				
Adjustments to prior year's payables				
Sales of goods and services—				
Sales of goods and information products				
Proceeds from the disposal of surplus Crown assets				
Canada Mortgage and Housing Corporation				
Other revenues—				
Return on investments— ⁽¹⁾				
Loans, investments and advances—				
Canada Mortgage and Housing Corporation				
Miscellaneous revenues—				
Net profits under <i>National Housing Act</i>				
Other third party recoveries				
Deferred revenues				
Canadian Centre for Occupational Health and Safety				
Other revenues—				
Sales of goods and services—				
Sales of goods and information products				
Other fees and charges—				
Deferred revenues				
Total Agency				

Revenues—Concluded

	Current year	Previous year
	\$	\$
Ministry Summary		
Other revenues—		
Return on investments	817,898,404	763,920,510
Refunds of previous years' expenditures	14,096,408	16,553,851
Sales of goods and services	18,741,072	17,299,396
Proceeds from the disposal of surplus Crown assets	75,901	90,684
Miscellaneous revenues	1,991,903,691	2,074,003,545
Total Ministry	2,842,715,476	2,871,867,986

(1) Interest unless otherwise indicated.

SECTION 15

2010-2011

PUBLIC ACCOUNTS OF CANADA

Indian Affairs and Northern Development

Department

Canadian Northern Economic
Development Agency

Canadian Polar Commission

First Nations Statistical Institute

Indian Residential Schools Truth and
Reconciliation Commission

Registry of the Specific Claims Tribunal

CONTENTS

	<i>Page</i>
Strategic outcome and program activity descriptions . . .	15.2
Ministry summary	15.7
Program activity	15.12
Transfer payments	15.14
Revenues	15.19

Department

Strategic Outcome

The People—Individual and family well-being for First Nations and Inuit.

Program Activity Descriptions

Education

This program activity provides First Nations and Inuit communities with tools to achieve educational outcomes comparable to those of other Canadians. Indian and Northern Affairs Canada (INAC) has primary responsibility under the *Indian Act* for the elementary and secondary education of status-Indians living on reserve. As a matter of social policy, INAC also supports on-reserve status-Indians and Inuit students in the pursuit of post-secondary education. Support provided through the Education programs includes provisions for instructional services, special education services as well as targeted initiatives which aim to enhance First Nation education management, improve teacher recruitment and retention, and encourage parental and community engagement. New targeted funds have been recently included to improve the provision of elementary and secondary education services through both a partnership and a student success program.

Social development

Supports the provision of: income assistance to meet basic needs for food, clothing and shelter to ensure the safety and well-being of individuals and families consistent with provincial programs and standards; First Nations child and family services to improve their well-being and security; assisted living for social support services of a non-medical nature such as in-home care, short term respite care, foster care and institutional care to improve their well-being and security; Family violence program to improve safety and security, particularly of women and children at-risk; national child benefit re-investment to support

low-income families with children to help prevent or reduce the depth of child poverty; and other social services to build self-reliant, sustainable, healthy and stable First Nation communities.

Managing individual affairs

The Managing individual affairs program activity ensures responsible Federal stewardship of the provisions of the *Indian Act* that pertain to estates, band moneys, registration and band membership through direct client-services as well as partnership with First Nations to deliver select services including the administration of estates and the Indian registration program. The program activity is also responsible for administering the portions of the *First Nations Oil and Gas and Moneys Management Act* that pertain to Indian Moneys as well as the Indian Residential Schools Settlement Agreement, implemented on September 19, 2007, which oversees the federal obligations outlined within the Agreement and other federal initiatives related to the impact of Residential schools on Aboriginal people in Canada.

Strategic Outcome

The Economy—Economic well-being and prosperity of First Nations, Inuit and Métis people.

Program Activity Descriptions

Community infrastructure

This program activity supports the provision of funding for the acquisition, construction, operation and maintenance of: community facilities such as roads, bridges, water and sewer, and administration offices; education facilities, such as schools and teacherages; and on-reserve housing.

Community investment

For most First Nation and Inuit communities, economic development progress has been slow. The Community

investment program activity provides project-based and core funding to support communities and individuals in their efforts to effectively identify, assess, organize and plan economic development pursuits. This program activity is intended to enhance the ability of communities and individuals to participate in the economy and benefit from economic development opportunities. The activity is expected to yield increased employment and income levels, leading to improvements in the overall economic well-being and prosperity of First Nations, Inuit and Métis people.

Individual and community business development

Activities under the Aboriginal business development program aim to create a modern business climate for Aboriginal individuals and communities to participate in Canada's economy and further share in its economic prosperity by addressing the limited range of financing provided by commercial lenders. To support sustainable business development, the program enable access to private sector business financing at competitive rates, as well as essential business information/advice. It also facilitates private sector partnerships in major resource and energy business projects and strengthens Aboriginal-owned or controlled financing institutions to provide developmental lending and advisory services to Aboriginal businesses.

Strategic Outcome

The Government—Good governance and co-operative relationships for First Nations, Inuit and Northerners.

Program Activity Descriptions

Governance and institutions of Government

The efforts related to this program activity assist in achieving social and economic vibrancy in First Nation and Inuit communities. It supports individual community and aggregate based governments and governance systems by assisting them in establishing effective governance and associated capacities, processes and mech-

Program Activity Descriptions

Northern land and resources

This program activity supports the sustainable development and regulatory oversight of the land and natural resources of the North. Oil and gas development, including offshore projects, as well as the management of mines and mineral activity are facilitated. Improved environmental management and stewardship is promoted through the continued development of the northern regulatory regime. The identification and clean-up of contaminated sites improves environmental conditions, while the development of arctic science and the increase to the knowledge base through, among others, the activities of the International Polar Year, helps in the development of strategies in response to the challenges of climate change and adaptation. The concerns and issues of climate change are addressed in the interests of maintaining sustainable Aboriginal and northern communities.

Healthy northern communities

This program activity benefits all Northerners by reducing the costs of transporting nutritious, perishable foods and other essential items to isolated northern communities and by researching the sources and effects of contaminants on the Arctic food chain. Through grants for hospital and physician services, the program activity also supports improvements to the health and well-being of members of First Nations communities and Inuit who live in the Northwest Territories and Nunavut.

Northern governance

This program activity strengthens northern governments by devolving province-like responsibilities for the land and natural resources, adopting effective inter-governmental mechanisms, managing strategic issues, and strengthening domestic and international inter-governmental co-operation on circumpolar issues.

Strategic Outcome

The Land – First Nations and Inuit benefit from their lands, resources and environment on a sustainable basis.

Program Activity Descriptions

Responsible federal stewardship

This program activity contributes to the objective established by the Priorities and Planning Committee of Cabinet in September 2007 to promote economic development and good governance on reserve. It establishes the conditions for First Nations under the *Indian Act* to accelerate the pace at which they are able to exercise greater control over the management of their reserve land, resources and environment and effectively implementing and expanding the First Nations Land Management regime to facilitate the movement of more First Nations beyond the *Indian Act*. It involves a close collaboration with First Nations, Aboriginal associations and organisations, other government departments and private stakeholders such as oil and gas companies.

First Nations governance over land, resources and the environment

The overall program framework for the assumption of governance responsibility of First Nations is composed of several programs which may act either as an incremental process toward Self government or as individual, discrete, optional programs which First Nations may select and opt into. The Reserve land and environmental management program builds First Nations capacity through training and participation in land management in conjunction with Indian and Northern Affairs Canada (INAC) officers. The Regional land administration program involve delegation of some Ministerial authorities that allow First Nations to act on their own behalf. First Nation land management offers

anisms (such as by-law making authority, election processes). Particularly, support is provided to First Nation and Inuit governments as well as their respective institutions of government. These institutions include but are not limited to those that provide services in the areas of governance, land claim organizations and professional associations.

Claims settlements

This program activity consists in providing approved payments to First Nations for the settlement of special, specific and comprehensive claims which were successfully concluded through a negotiation process.

Co-operative relationships

This program activity addresses constitutional and historic obligations, reduces conflict through negotiation and enables all parties to work together toward reconciliation. Co-operative relationships are about mutual respect. They establish an atmosphere of trust, accountability and respectful partnerships among governments, First Nations and Inuit. This atmosphere, in turn, supports social, economic and cultural growth in First Nation and Inuit communities and increases their self-reliance. Co-operative relationships are the basis for mutually reached resolution of claims and other rights issues. Through co-operative relationships, land claims and self-government agreements are negotiated and implemented, treaty relations between the Crown and First Nations are clarified and supported, certainty is obtained over the ownership, use, and management of land and resources, and Inuit are effectively represented in federal policy decisions.

Strategic Outcome

The North – The people of the North are self-reliant, healthy, skilled and live in prosperous communities.

First Nations the opportunity to assume full control over their land, transferring from the *Indian Act* to an individual land code.

Clarity of title to land and resources

This program activity aims to provide legal certainty on ownership over on-reserve land and resources. It enables financial institutions and other investors to partner with First Nations in economic development opportunities on reserve. This includes adding land to reserve, providing clarity of title to reserve lands and resources through surveys, ensuring that the government's fiduciary obligations are met, implementing land transfers under specific and comprehensive claims, and negotiating restoration of mineral title to Indian and Northern Affairs Canada for the benefit of First Nations communities.

Strategic Outcome

Office of the Federal Interlocutor – Socio-economic well being of Métis, non-status Indians and urban Aboriginal people.

Program Activity Descriptions

Métis and non-status Indian organizational capacity development

This program activity is carried out by the Office of the Federal Interlocutor, the Government of Canada's principal point of contact for Métis and non-status Indian organizations, and an advocate within government on their key issues. The main mandate of the Office is to support (financially and through other means) the work of these organizations, and help find practical ways to reduce dependency and improve the self-reliance, and social and economic conditions of Métis, non-status Indians and off-reserve Aboriginal people. The Office fulfills this mandate by helping Métis and non-status

Indian organizations develop their organizational and professional capacity, so that they can build effective partnerships with federal and provincial governments, and the private sector.

Urban aboriginal strategy

This program activity helps respond to the needs of Aboriginal people living in urban centres. It promotes the self-reliance and economic participation of urban Aboriginal people and expands their life choices. Through the Urban Aboriginal Strategy, the federal government partners with other governments, community organizations and Aboriginal people to support (financially and through other means) projects that respond to local priorities. The Strategy enhances the federal government's ability to align expenditures directed toward urban Aboriginal people in key centres with provincial and municipal programming in a way that both advances federal objectives and responds effectively to local challenges and opportunities.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal ser-

vices include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Canadian Northern Economic Development Agency

Strategic Outcome

Developed and diversified territorial economies that support prosperity for all Northerners.

Program Activity Descriptions

Community development

Supports community-level investments in infrastructure and organizations, and individual-level investments in skills and capacity development.

The program activity's objective is the establishment of economically sustainable Northern communities with a high quality of life for residents.

Business development

Supports the growth and expansion of northern businesses, including small and medium enterprises, through training, advisory services, and grants and contributions.

The program activity's objective is the encouragement of a competitive, diverse Northern business sector with a strengthened capacity for innovation.

Policy, advocacy and coordination

Supports research and analysis to guide programming and policy choices, the promotion of northern interests both inside and outside of the federal government, and the development of horizontal strategies, initiatives and projects to address economic development challenges in the North.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Canadian Polar Commission

Strategic Outcome

Increased Canadian polar knowledge.

Program Activity Descriptions

Research facilitation and communication

Research facilitation and communication.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

First Nations Statistical Institute

Strategic Outcome

First Nations, governments and other interested parties will have accurate, and relevant statistical information and analysis on the fiscal, economic and social conditions of First Nations.

Program Activity Descriptions

Data gathering and analysis

Provide statistics and analysis on the socio-economic conditions of Indians, First Nations, Aboriginal groups, and others residing on reserve or Aboriginal lands.

Indian Residential Schools Truth and Reconciliation Commission

Strategic Outcome

Disclosure and recognition of the truth regarding Indian Residential Schools furthers healing and reconciliation for the individuals and communities affected.

Program Activity Descriptions

Truth and reconciliation

This program supports the research, truth, healing and commemoration undertakings of the Truth and Reconciliation Commission. This program, which is part of Canada's obligations under the Indian Residential Schools Settlement Agreement, will include the creation of a historic record of the Indian Residential Schools system and legacy, as well as truth taking, healing and commemoration events. This program has funding for five years, after which it will wind down.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and

Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Registry of the Specific Claims Tribunal

Strategic Outcome

Efficient administration of the Specific Claims Tribunal.

Program Activity Descriptions

Registry services

Facilitates timely access to the Specific Claims Tribunal through client service, quality of advice, and efficient and timely processing, and unbiased service delivery.

Ministry Summary

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
...	990,160,065	...	...		
...	...	19,739,918	...				
...	...	392,927,018	...				
...	80,369				
...	1,125,000				
...	324,194				
...	21,996,245				
...	6,872,943				
...	(146,300)				
...	(200,000)				
...	(150,000)				
...	(28,803,264)				
...	990,160,065	412,666,936	1,099,187	1,351,027,909	52,898,279	...	1,225,379,466
...	6,431,000	...	...		
...	...	5,000,000	...				
...	(765,000)				
...	6,431,000	5,000,000	(765,000)	23,000	10,643,000	...	334,410
...	5,994,750,890	...	...		
...	...	150,393,817	...				
...	...	426,274,889	...				
...	28,803,264				
...	467,995				
...	80,000				
...	1,564,088				
...	12,127,933				
...	(1,125,000)				
...	(448,175)				
...	(9,000,000)				
...	(2,875,000)				
...	(763,344)				
...	5,994,750,890	576,668,706	28,831,761	6,554,975,289	45,276,068	...	5,802,264,412

Department

Operating expenditures
 Transfer of \$80,369 from National Defence Vote 1
 Transfer of \$1,125,000 from Indian Affairs and Northern Development Vote 10
 Transfer from: Vote 1 (National Defence)
 Vote 10
 TB Vote 15 ⁽¹⁾
 TB Vote 25 ⁽¹⁾
 TB Vote 30 ⁽¹⁾
 Transfer to: Vote 1 (Fisheries and Oceans)
 Vote 1 (Natural Resources)
 Vote 5 (Canadian Heritage)
 Vote 10
 Total—Vote 1
 Capital expenditures
 Capital expenditures
 Transfer to Vote 1 (Health)
 Total—Vote 5
 Grants and contributions
 Transfer of \$10,000,000 from Indian Affairs and Northern Development Vote 1, \$1,564,088 from Health Vote 10 and \$467,995 from National Defence Vote 1
 Transfer of \$18,803,264 from Indian Affairs and Northern Development Vote 1, and \$86,000 from Fisheries and Oceans Vote 10
 Transfer from: Vote 1
 Vote 1 (National Defence)
 Vote 10 (Fisheries and Oceans)
 Vote 10 (Health)
 TB Vote 5 ⁽¹⁾
 Transfer to: Vote 1
 Vote 1 (Environment)
 Vote 5 (Natural Resources)
 Vote 10 (Natural Resources)
 Vote 25 (Environment)
 Total—Vote 10

Ministry Summary—Continued

Source of authorities					Vote	Disposition of authorities			
Available from previous years	As shown in			Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	47,600,000	...	...	47,600,000	15				
...	...	9,400,000	...	9,400,000	15b				
...	...	...	2,000,000	2,000,000					
...	47,600,000	9,400,000	2,000,000	59,000,000	Total—Vote 15	59,000,000	...	...	58,313,980
...	5,527,537	...	...	5,527,537	20				
...	...	3,720,413	...	3,720,413	20a				
...	...	...	452,093	452,093					
...	...	...	160,690	160,690					
...	5,527,537	3,720,413	612,783	9,860,733	Total—Vote 20	9,213,258	647,475	...	8,428,060
...	21,939,000	...	...	21,939,000	25				
...	...	8,000,000	...	8,000,000	25a				
...	21,939,000	8,000,000	...	29,939,000	Total—Vote 25	29,259,211	679,789	...	31,370,412
...	66,055,729	...	2,961,731	69,017,460	(S) Contributions to employee benefit plans	69,017,460	...	...	69,023,754
...	...	...	(2,055)	76,594	(S) Minister of Indian Affairs and Northern Development, Federal Interlocutor for Métis and non-status Indians and Minister of the Canadian Northern Economic Development Agency—Salary and motor car allowance	76,594	...	...	77,638
...	...	...	...	...	(S) Grants to aboriginal organizations designated to receive claim settlement payments pursuant to comprehensive land claim settlement acts				
...	67,970,146	6,466,646	(20,504,974)	53,931,818	(S) Grant to the Nunatsiavut Government for the implementation of the Labrador Inuit Land Claims Agreement pursuant to the <i>Labrador Inuit Land Claims Agreement Act</i>	53,931,818	...	...	60,587,891
...	17,987,000	...	18,728,426	36,715,426	(S) Liabilities in respect of loan guarantees made to Indians for housing and economic development (<i>Indian Act</i>)	36,715,426	...	...	36,767,096
...	2,000,000	...	(645,636)	1,354,364	(S) Payment from the Consolidated Revenue Fund of guaranteed loans issued out of the Indian economic development account (authorized limit \$60,000,000)	1,354,364	...	...	1,871,656
11,735,892	...	...	...	31,735,892		...	...	31,735,892	...

(S)	Payments to comprehensive claim beneficiaries in compensation for resource royalties	1,472,000	5,862,275	7,334,275	...	...	5,970,496
(S)	Indian Annuities Treaty payments (<i>Indian Act</i>)	1,400,000	123,476	1,523,476	...	...	2,214,523
(S)	Grassy Narrows and Islington Bands Mercury Disability Board (<i>Grassy Narrows and Islington Indian Bands Mercury Pollution Claims Settlement Act</i>)	15,000	(15,000)	...	...	...	...
(S)	Contributions to employee benefit plans—Office of the Federal Interoctutor for Métis and non-status Indians	...	823,769	823,769	...	...	975,536
(S)	Court awards	...	464,611	464,611	...	...	976,996
(S)	Refunds of amounts credited to revenues in previous years	...	2,085,177	2,085,177	...	...	1,079,904
(S)	Spending of proceeds from the disposal of surplus Crown assets	185,041	373,964	559,005	...	...	...
	Appropriations not required for the current year	...	...	180,995	4,046	373,964	88,978
	Total budgetary	31,920,933	7,223,387,016	1,021,922,701	42,034,495	8,319,265,145	75,000,000
L20	Loans and guarantees of loans through the Indian economic development account. Last amended by Vote 7b, <i>Appropriation Act No. 4, 1996-97</i> , Limit \$48,550,835 (Net)	...	...	...	...	...	...
L30	Loans to native claimants (Gross)	48,517,156	48,517,156	...	...	48,517,156	...
L35	Loans to First Nations in British Columbia for the purpose of supporting their participation in the British Columbia Treaty Commission process (Gross)	47,403,000	47,403,000	...	...	14,781,366	32,715,280
L40	Loans to the Government of the Yukon Territory for making second mortgage loans to territory residents under the <i>National Housing Act</i> and <i>Appropriation Act No. 3, 1975</i> . Limit \$320,000 (Gross)	30,400,000	...	...	...	...	...
L55	Provision of Inuit loan fund for loans to Inuit to promote commercial activities as established by Vote 546, <i>Appropriation Act No. 3, 1953</i> and last amended by Vote 37b, <i>Appropriation Act No. 4, 1995-96</i> . Limit \$6,633,697 (Net)	305,503	...	305,503	...	305,503	26,074,382
L81a	Loans for the establishment or expansion of small businesses in the Yukon Territory through the Yukon Territory small business loans account. Limit \$5,000,000 (<i>Appropriation Act No. 4, 1969</i>) (Net)	6,550,860	...	6,550,860	...	6,550,860	...
	Total non-budgetary	5,000,000	...	5,000,000	...	5,000,000	...
	Total Department—Budgetary	60,373,519	77,803,000	138,176,519	...	19,945,554	58,789,662
	Non-budgetary	31,920,933	7,223,387,016	1,021,922,701	42,034,495	8,319,265,145	7,380,725,208
	Total	60,373,519	77,803,000	138,176,519	...	19,945,554	58,789,662

Ministry Summary—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Canadian Northern Economic Development Agency			
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers			Operating expenditures	Transfer from: TB Vote 25 ⁽¹⁾	Transfer to Vote 45	Total—Vote 40
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	13,710,015	...	...	13,710,015	40	Operating expenditures	...	...	...
...	...	3,712,120	...	3,712,120	40b	Transfer from: TB Vote 25 ⁽¹⁾
...	...	...	684,462	684,462		Transfer to Vote 45	...	...	...
...	...	...	113,906	113,906		Total—Vote 40	...	...	...
...	...	...	(75,000)	(75,000)		Contributions	...	...	...
...	13,710,015	3,712,120	723,368	18,145,503	45	Transfer of \$75,000 from Indian Affairs and Northern Development Vote 40	...	...	...
...	46,312,294	...	...	46,312,294	45b	Transfer from Vote 40	...	...	...
...	...	1,644,657	...	1,644,657		Total—Vote 45	...	...	...
...	46,312,294	1,644,657	75,000	48,031,951		Contributions to employee benefit plans	...	...	...
...	1,180,455	...	403,031	1,583,486	(S)	Community Adjustment Fund	...	...	...
...	...	1,611,254	(125,486)	1,485,768	(S)	Total Agency—Budgetary	...	...	...
...	61,202,764	6,968,031	1,075,913	69,246,708		Canadian Polar Commission	...	...	...
...	938,944	...	...	938,944	50	Program expenditures	...	...	...
...	...	...	45,350	45,350		Transfer from TB Vote 25 ⁽¹⁾
...	938,944	...	45,350	984,294		Total—Vote 50	...	...	...
...	76,830	...	(6,687)	70,143	(S)	Contributions to employee benefit plans	...	...	...
...	1,015,774	...	38,663	1,054,437		Total Agency—Budgetary	...	...	...
...	5,000,000	...	...	5,000,000	55	First Nations Statistical Institute	...	...	...
...	...	...	...	...		Payments to the First Nations Statistical Institute for operating expenditures	...	...	...
...	5,000,000	...	...	5,000,000		Total Agency—Budgetary	...	...	...
...	14,805,000	...	...	14,805,000	60	Indian Residential Schools Truth and Reconciliation Commission	...	...	...
...	...	...	16,953,318	16,953,318		Program expenditures	...	...	...
...	14,805,000	...	16,953,318	31,758,318		Transfer from TB Vote 25 ⁽¹⁾
...	...	...	...	...		Total—Vote 60	...	...	...

...	510,000	...	(52,539)	457,461	(S) Contributions to employee benefit plans	457,461	...	...	211,256
...	15,315,000	...	16,900,779	32,215,779	Total Agency—Budgetary	10,633,497	21,582,282	...	6,446,590
Registry of the Specific Claims Tribunal									
...	2,644,830	...	...	2,644,830	65 Operating expenditures	2,058,036	705,436	...	1,940,223
...	...	...	118,642	118,642	Transfer from TB Vote 25 ⁽¹⁾				
...	2,644,830	...	118,642	2,763,472	Total—Vote 65	107,236	...	...	62,189
...	195,332	...	(88,096)	107,236	(S) Contributions to employee benefit plans				
342	...	...	114	456	(S) Spending of proceeds from the disposal of surplus Crown assets	...	342	114	...
342	2,840,162	...	30,660	2,871,164	Total Agency—Budgetary	2,165,272	705,778	114	2,002,412
31,921,275	7,308,760,716	1,028,890,732	60,080,510	8,429,653,233	Total Ministry—Budgetary	8,257,697,600	139,845,663	32,109,970	7,431,326,095
60,373,519	77,803,000	...	...	138,176,519	Non-budgetary	57,857,446	19,945,554	60,373,519	58,789,662

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all (S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 8—Compensation adjustments.

Treasury Board Vote 25—Operating budget carry forward.

Treasury Board Vote 30—Paylist requirements.

Program Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total	Authorities used in the current year	Total	Authorities used in the current year	Total	Authorities used in the current year	Total	Authorities used in the current year	Total	Authorities used in the current year	Total	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department												
Education	29,478,933	29,478,933	...	...	1,760,033,063	1,755,675,863	...	...	...	1,789,511,996	1,785,154,796	...
Social Development	14,218,876	14,218,876	...	...	1,602,717,017	1,596,717,017	...	...	...	1,616,935,893	1,610,935,893	...
Community infrastructure	38,718,161	38,718,161	...	...	1,269,093,676	1,261,701,558	...	...	...	1,307,811,837	1,300,419,719	...
Governance and institutions of Government	32,309,325	32,309,325	333,678	...	666,240,047	665,846,287	...	...	...	698,883,050	698,155,612	...
Claims settlements	687,752	684,327	...	...	849,298,592	835,812,732	...	...	...	849,986,344	836,497,059	...
Internal services	418,677,018	407,602,455	...	...	...	...	...	...	...	418,677,018	407,602,455	...
Northern land and resources	182,371,491	182,371,491	...	...	98,998,067	95,988,067	...	...	...	281,369,558	278,359,558	...
Managing individual affairs	583,060,969	542,862,668	4,754,322	...	15,507,277	14,565,541	...	...	...	603,322,568	557,428,209	...
Co-operative relationships	...	...	...	...	...	...	...	...	...	...	...	...
Budgetary	77,100,736	77,100,736	4,925,000	...	94,253,537	92,578,560	...	...	...	176,279,273	169,679,296	...
Non-budgetary	...	...	...	...	...	...	...	...	...	77,803,000	57,857,446	...
Community investment—												
Budgetary	45,641,667	13,905,775	...	...	95,567,896	95,567,896	...	...	...	141,209,563	109,473,671	...
Non-budgetary	...	...	...	...	...	...	...	...	...	48,517,156	48,517,156	...
Responsible federal stewardship	46,279,871	46,279,871	23,000	...	122,699,938	118,259,520	...	...	...	169,002,809	164,562,591	...
Healthy northern communities	66,289,737	64,289,737	...	...	50,689,265	50,689,265	...	...	...	116,979,002	114,979,002	...
Individual and community business development	10,144,024	10,144,024	...	...	45,164,314	45,164,314	...	...	...	55,308,338	55,308,338	...
First Nations governance over land, resources and the environment	3,352,883	3,352,883	...	...	9,273,497	9,273,497	...	...	...	12,626,380	12,626,380	...
Clarity of title to land and resources	9,030,172	9,030,172	630,000	...	4,585,739	1,785,739	...	...	...	14,245,911	10,815,911	...
Northern governance—												
Budgetary	18,270,173	18,270,173	...	...	8,300,153	7,520,153	...	...	...	26,570,326	25,790,326	...
Non-budgetary	...	...	...	...	...	...	...	...	...	11,856,363	11,856,363	...
Métis and non-status	...	...	...	...	...	...	...	...	...	...	...	...
Indian organizational capacity development	3,177,897	3,177,897	...	...	13,368,938	12,689,150	...	...	...	16,546,835	15,867,047	...
Urban aboriginal strategy	5,251,885	4,604,410	...	...	9,924,698	9,924,698	...	...	...	15,176,583	14,529,108	...
Métis rights management	2,153,594	2,153,594	...	...	6,645,363	6,645,363	...	...	...	8,798,957	8,798,957	...
Northern economy	22,904	22,904	...	...	...	...	...	...	...	22,904	22,904	...
Total Department—	1,586,238,068	1,500,578,412	10,666,000	23,000	6,722,361,077	6,676,405,220	...	...	...	8,319,265,145	8,177,006,632	...
Budgetary	...	...	...	...	...	...	...	...	...	138,176,519	138,176,519	...
Non-budgetary	...	...	...	...	...	...	...	...	...	57,857,446	57,857,446	...

Canadian Northern Economic Development Agency											
Community development	7,899,950	2,328,364	...	...	47,217,719	44,124,313	...	...	...	55,117,669	46,452,677
Business development	3,936,414	52,569	...	...	2,300,000	1,579,305	...	...	...	6,236,414	1,631,874
Policy, advocacy and coordination	5,602,964	3,774,178	...	...	...	...	...	...	...	5,602,964	3,774,178
Internal services	2,289,661	12,401,824	...	...	...	...	...	...	...	2,289,661	12,401,824
Total Agency—Budgetary	19,728,989	18,556,935	...	...	49,517,719	45,703,618	...	...	...	69,246,708	64,260,553
Canadian Polar Commission											
Research facilitation and communication	823,437	828,840	...	...	10,000	10,000	...	...	...	833,437	838,840
Internal services	221,000	177,806	...	...	...	...	...	...	...	221,000	177,806
Total Agency—Budgetary	1,044,437	1,006,646	...	...	10,000	10,000	...	...	...	1,054,437	1,016,646
First Nations Statistical Institute—Budgetary											
	5,000,000	2,615,000	...	...	...	...	...	...	...	5,000,000	2,615,000
Indian Residential Schools Truth and Reconciliation Commission											
Truth and reconciliation	29,184,362	7,814,369	...	...	...	...	...	...	...	29,184,362	7,814,369
Internal services	3,031,417	2,819,128	...	...	...	...	...	...	...	3,031,417	2,819,128
Total Agency—Budgetary	32,215,779	10,633,497	...	...	...	...	...	...	...	32,215,779	10,633,497
Registry of the Specific Claims Tribunal											
Registry services	1,263,312	1,391,712	...	...	...	...	...	...	...	1,263,312	1,391,712
Internal services	1,607,852	773,560	...	...	...	...	...	...	...	1,607,852	773,560
Total Agency—Budgetary	2,871,164	2,165,272	...	...	...	...	...	...	...	2,871,164	2,165,272
Total Ministry—Budgetary											
	1,647,098,437	1,535,555,762	10,666,000	23,000	6,771,888,796	6,722,118,838	...	...	...	8,429,653,233	8,257,697,600
Non-Budgetary	...	...	...	...	...	...	...	138,176,519	57,857,446	138,176,519	57,857,446

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
Department							
Grants							
...	250,000,000	367,023,474	(1,125,000)	615,898,474	...	...	19,572,081
...	232,433,805	...	(81,568,826)	150,864,979	...	...	146,047,841
...	125,555,341	12,087,000	3,470,199	129,419,540	11,693,000	...	119,033,305
...	91,090,981	4,825,700	(421,457)	95,495,224	...	...	101,776,671
...	67,970,146	6,466,646	(20,504,974)	53,931,818	...	...	60,587,891
...	58,051,524	...	8,324,056	66,024,830	350,750	...	54,279,489
...	48,275,000	...	...	48,275,000	...	...	47,328,000
...	37,178,921	...	...	37,178,921	...	...	35,431,000
...	17,987,000	...	18,728,426	36,715,426	...	...	36,767,096
...	10,000,000	...	(858,584)	9,141,416	...	...	8,722,526
...	9,631,000	...	...	9,631,000	...	...	9,442,000
...	7,612,860	...	(2,664,694)	355,306	4,592,860	...	981,339
...	4,508,956	...	...	4,508,956	...	...	4,419,074
...	4,505,586	...	...	4,505,586	...	...	4,374,355
...	1,500,000	...	(813,192)	686,808	...	...	348,935
...	1,400,000	...	123,476	1,523,476	...	...	2,214,523

...	1,267,964	...	(13,029)	1,254,935	...	...	1,237,199
...	1,136,000	...	(10,000)	1,126,000	...	...	1,136,000
...	600,000	...	(115,750)	484,250	...	...	74,800
...	500,000	...	...	500,000	...	...	500,000
...	300,000	...	...	300,000	...	...	300,000
...	150,000	...	(127,540)	22,460	...	...	4,052
...	136,000	...	(132,850)	3,150	...	...	3,250
...	45,000	...	(5,250)	39,750	...	...	45,000
...	...	2,500,000	...	2,500,000	...	...	...
...	...	10,000,000	...	10,000,000	...	...	...
...	...	...	...	...	...	...	175,000,000
...	971,836,084	392,902,820	(67,714,989)	1,297,023,915	1,280,387,305	16,636,610	829,626,427

Contributions

...	1,579,912,885	8,951,000	12,760,687	1,601,624,572	1,597,267,373	4,357,199	...	1,505,883,317
...	1,475,231,271	24,977,000	93,317,330	1,593,525,601	1,587,525,601	6,000,000	...	1,539,388,256
...	1,267,475,619	131,906,886	(131,681,825)	1,267,700,680	1,260,308,562	7,392,118	...	1,181,159,176
...	184,955,078	3,922,146	1,705,459	190,582,683	190,582,683	...	...	176,994,936
...	110,129,693	...	87,763,613	197,893,306	197,893,306	...	...	197,019,715
...	102,936,012	...	(9,950,407)	92,985,605	92,985,605	...	...	84,456,724
...	49,324,000	400,000	(697,197)	49,026,803	49,026,803	...	...	49,676,963
...	39,532,000	...	(3,650,555)	35,881,445	35,881,445	...	...	42,333,527
...	45,704,000	...	(539,686)	45,164,314	45,164,314	...	...	49,429,832

Transfer Payments—Continued

Available from previous years	Source of authorities			Total available for use	Disposition of authorities	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	As shown in								
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	82,163,500	650,000	(15,188,929)	67,624,571	Contribution for promoting the safe use, development, conservation and protection of the North's natural resources	64,614,571	3,010,000	...	77,901,525
...	26,183,600	850,000	(2,538,202)	24,495,398	Contributions for the purpose of consultation and policy development	24,452,388	43,010	...	25,427,156
...	9,851,892	...	(702,884)	9,149,008	Contributions to implement the <i>First Nations Land Management Act</i>	9,149,008	...	...	10,223,445
...	5,504,000	8,000,000	816,612	14,320,612	Federal interlocutor's contribution program	13,640,823	679,789	...	13,079,972
...	11,994,621	...	(1,536,025)	10,458,596	Contributions to Indian bands for land and estates management	9,731,919	726,677	...	13,911,736
...	12,434,000	...	(2,417,064)	10,016,936	Contributions to First Nations institutions for the purpose of enhancing good governance	10,016,936	...	...	9,490,304
...	10,928,000	...	11,414,430	22,342,430	Contributions to support the basic organizational capacity of representative aboriginal organizations	22,342,430	...	...	21,533,890
...	5,500,000	...	780,000	6,280,000	Contributions for enhancing the financial management capability and networking facilities of the Government of Nunavut	5,500,000	780,000	...	10,677,000
...	9,870,000	...	54,698	9,924,698	Urban Aboriginal Strategy	9,924,698	...	...	12,572,480
...	9,736,000	...	36,280,572	46,016,572	Contributions for emergency management assistance for activities on reserves	42,302,831	3,713,741	...	26,759,789
...	54,181,214	...	4,020,785	58,201,999	Contributions to First Nations for the management of contaminated sites	58,201,999	...	...	47,473,236
...	8,400,767	...	(2,696,839)	5,703,928	Contributions to Indian bands for registration administration	5,703,928	...	...	5,561,875
...	6,246,800	...	913,960	7,160,760	Contributions to Indian bands for land management capacity building	7,160,760	...	...	...
...	3,030,000	4,880,000	(4,415,707)	3,494,293	Contributions to First Nations, their organizations, provinces and third parties for interim measures and British Columbia Treaty related measures	1,819,316	1,674,977	...	521,093
...	6,565,000	...	(871,310)	5,693,690	Office of the Federal Interlocutor for Métis and non-status Indians – Contributions to support the basic organizational capacity of representative aboriginal organizations	5,693,690	...	...	5,717,960
...	8,000,000	...	(7,058,264)	941,736	Contributions for former students, their families, communities and groups of individuals for the purpose of facilitating regional or national Commemoration projects that address the Indian Residential Schools experience and provide the opportunity to share the initiative with family and community	...	941,736	...	...
...	2,316,000	...	342,568	2,658,568	Contributions for promoting the political, social and scientific development of Canada's three territories	2,658,568	...	...	3,147,415
...	817,000	...	...	817,000	Contributions to the National Aboriginal Achievement Foundation	817,000	...	...	917,000
...	750,000	...	(504,044)	245,956	Contributions for the legal and associated costs of Indian-related cases having the potential to become judicial precedents	245,956	...	...	165,000

...	750,000	...	2,173,971	2,923,971	Contributions to provincially and/or regionally based treaty commissions	2,923,971	...	...	2,506,383
...	...	...	...	...	Contributions for groups of Indian Residential School survivors who wish to resolve their claim as a group under the Independent Assessment Process	...	...	...	...
...	1,250,000	...	(950,675)	299,325	Contributions to the Inuit Art Foundation for the purpose of assisting Inuit artists and artisans from the Northwest Territories, Nunavut, Northern Quebec and Labrador in the development of their professional skills and marketing of their art	299,325	...	...	129,469
...	458,000	...	...	458,000	Contribution for Inuit counselling in the South	458,000	...	...	458,000
...	80,000	...	...	80,000	Contributions for eligible Aboriginal or other recipients for the purpose of providing advocacy and public education on a diverse range of issues related to the Indian Residential Schools Settlement Agreement	80,000	...	...	...
...	...	...	3,998,788	3,998,788	Contributions to support the Aboriginal Economic Development Strategic Partnerships Initiative	3,998,788	...	...	3,932,987
...	...	13,600,000	(7,705,155)	5,894,845	Transfer payments to the Government of Yukon for the remediation of the Marwell tar pit site to support the Contaminated sites program	5,894,845	...	...	...
...	...	95,500	...	95,500	Transfer payments to the Government of Yukon for the care and maintenance, remediation and management of the closure of contaminated sites in Yukon	95,500	...	...	...
...	...	...	31,654,973	31,654,973	Items not required for the current year	31,654,973	...	...	127,746
...	5,132,210,952	198,232,532	94,893,678	5,425,337,162	Total—Contributions	5,396,017,915	29,319,247	...	5,178,577,907
...	6,104,047,036	591,135,352	27,178,689	6,722,361,077	Total Department	6,676,405,220	45,955,857	...	6,008,204,334
Canadian Northern Economic Development Agency									
Grants									
...	...	...	...	...	Items not required for the current year	...	...	...	13,963,580
Contributions									
...	33,842,234	...	75,000	33,917,234	Contributions for promoting regional development in Canada's three territories	32,795,174	1,122,060	...	7,867,434
...	670,060	617,857	...	1,287,917	Contributions under the Recreational Infrastructure Canada program	1,253,515	34,402	...	...
...	2,300,000	...	...	2,300,000	Contributions under the Aboriginal Business Canada program	1,579,305	720,695	...	...
...	9,500,000	59,550	...	9,559,550	Payments to support Indians, Inuit and Innu for the purpose of supplying public services in economic development	8,589,856	969,694	...	8,336,871
...	...	967,250	...	967,250	Aboriginal Business Development program	...	967,250	...	1,280,747
...	...	1,611,254	(125,486)	1,485,768	(S) Community Adjustment Fund	1,485,768	...	...	378,951
...	...	...	...	...	Items not required for the current year	...	...	...	...
...	46,312,294	3,255,911	(50,486)	49,517,719	Total—Contributions	45,703,618	3,814,101	...	17,864,003
...	46,312,294	3,255,911	(50,486)	49,517,719	Total Agency	45,703,618	3,814,101	...	31,827,583

Transfer Payments—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
...	10,000	...	...	10,000	...	...	10,000
...	10,000	...	...	10,000	...	...	10,000
...	6,150,369,330	594,391,263	27,128,203	6,722,118,838	49,769,958	...	6,040,041,917

(S) Statutory transfer payment.

Revenues

Department	Current year		Previous year	
	\$	\$	\$	\$
Other revenues—				
Return on investments— ⁽¹⁾				
Loans, investments and advances—				
Indian economic development fund	17,143		21,399	
Council for Yukon First Nations—Elders	395,620		463,306	
Indian housing assistance fund—				
On-reserve housing—Interest on guaranteed loans	2,226,050		2,009,252	
Native claimants	4,050,068		4,893,981	
First Nations in British Columbia	208,670		1,962,294	
Stoney Band perpetual loan	11,688		11,688	
Inuit loan fund	4,188		4,474	
Other accounts—				
Esson Ltd.—Norman Wells Project profits	102,180,894		74,243,803	
	109,094,321		83,610,197	
Refunds of previous years' expenditures—				
Reimbursement of operation and maintenance	40,627,173		43,387,329	
Adjustments to prior year's payables—				
Operation and maintenance	30,340,531		85,742,855	
	70,967,704		129,130,184	
Sales of goods and services—				
Rights and privileges—				
Canada mining—				
Licences	13,788		11,371	
Royalties	108,706,590		91,339,962	
Land, building and machinery rentals	95,871		94,609	
Oil and gas royalties	15,180,954		21,121,954	
Quarrying royalties	213,518		131,815	
	124,210,721		112,699,711	
Services of a non-regulatory nature	79,065		53,703	
	124,289,786		112,753,414	
Proceeds from the disposal of surplus Crown assets	373,964		186,730	
Miscellaneous revenues	11,656,300		7,357,043	
Total Department	316,382,075		333,037,568	

Canadian Northern Economic Development Agency	Current year		Previous year	
	\$	\$	\$	\$
Other revenues—				
Refunds of previous years' expenditures		11,275		...
Total Agency		11,275		...
Canadian Polar Commission				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures		731		...
Adjustments to prior year's payables		...		9,375
Total Agency		731		9,375
Indian Residential Schools Truth and Reconciliation Commission				
Other revenues—				
Refunds of previous years' expenditures		2,868		28,857
Miscellaneous revenues		18		5
Total Agency		2,886		28,862
Registry of the Specific Claims Tribunal				
Other revenues—				
Refunds of previous years' expenditures		2,061		...
Proceeds from the disposal of surplus Crown assets		114		342
Total Agency		2,175		342
Ministry Summary				
Other revenues—				
Return on investments		109,094,321		83,610,197
Refunds of previous years' expenditures		70,984,639		129,168,416
Sales of goods and services		124,289,786		112,753,414
Proceeds from the disposal of surplus Crown assets		374,078		187,072
Miscellaneous revenues		11,656,318		7,357,048
Total Ministry		316,399,142		333,076,147

(1) Interest unless otherwise indicated.

SECTION 16

2010-2011

PUBLIC ACCOUNTS OF CANADA

Industry

Department

Canadian Space Agency

Canadian Tourism Commission

Copyright Board

Federal Economic Development Agency
for Southern Ontario

National Research Council of Canada

Natural Sciences and Engineering
Research Council

Registry of the Competition Tribunal

Social Sciences and Humanities Research
Council

Standards Council of Canada

Statistics Canada

CONTENTS

	<i>Page</i>
Strategic outcome and program activity descriptions . .	16.2
Ministry summary	16.12
Program activity	16.19
Transfer payments	16.23
Details of spendable amounts	16.28
Revenues	16.28

Department

Strategic Outcome

The Canadian marketplace is efficient and competitive

Program Activity Descriptions

Marketplace frameworks and regulations for spectrum, telecommunications and the online economy

This program encourages business innovation, competition and growth by ensuring that Canada develops, uses and benefits both domestically and internationally from spectrum, information and communications technologies and the online economy. It achieves this by developing domestic regulations, policies, procedures and standards that govern Canada's spectrum and telecommunications industries and the online economy. It also develops standards, promotes global telecommunications and helps facilitate international online trade and commerce through participation in international bilateral and multilateral forums.

Marketplace frameworks and regulations

This program delivers effective regulatory regimes through regulations, policies, procedures and standards for bankruptcy, foreign direct investment, federal incorporation, intellectual property, and weights and measures to the Canadian marketplace (consumers, businesses and investors), while minimizing regulatory compliance burden on small businesses.

Competition law enforcement and advocacy

This program is an independent law enforcement agency that contributes to the prosperity of Canadians by protecting and promoting competitive markets and enabling informed consumer choice. The Bureau is responsible for the administration and enforcement of the *Competition Act*, the *Consumer Packaging and Labelling Act*, the *Textile Labelling Act* and the *Precious Metals Marking Act*. Headed by the Commissioner of Competition, the organization investigates anti-com-

petitive practices, promotes compliance with the laws under its jurisdiction and advocates in favour of market forces.

Consumer affairs program

This program aims to ensure that consumers have a voice in the development of government policies and are effective marketplace participants. It is an element of the department's consumer affairs role under the *Department of Industry Act*, which directs the Minister to promote the interests and protection of consumers. There are two aspects of the program that are strongly interlinked. Priority consumer issues are identified for the development and dissemination of consumer information and awareness tools. These priorities also guide research and analysis undertaken for policy development. This program is delivered in collaboration with provincial and territorial governments, as well as non-profit consumer organizations.

Strategic Outcome

Science and technology, knowledge, and innovation are effective drivers of a strong Canadian economy.

Program Activity Descriptions

Canada's research and innovation capacity

This program activity supports the Minister of Industry in his/her responsibilities related to science and technology. It sets strategic direction of policies and programs in support of science, technology and innovation in Canada. It works with other government departments and external stakeholders (from the private and public sectors) to foster an environment that is conducive to innovation, and promote scientific excellence and industrial competitiveness.

Commercialization and research and development capacity in targeted Canadian industries

This program advances leading-edge research and development (R&D) in targeted Canadian industries and

provides value-added knowledge and expertise to enhance conditions for commercialization and innovation. Relationships required to enhance Canadian innovation are fostered among the private sector, associations, academia and all levels of government. These collaborative relationships help to advance technology transfer, spinoffs and innovations, and contribute to a skilled workforce. The Department also conducts research and analysis, often with its industry and government partners, to develop strategic information products. This research and analysis is disseminated to key decision makers and is essential when the Department advises on issues, regulations and policies affecting commercialization and R&D in targeted industries. Government investments, such as repayable contributions, to foster Canadian private sector R&D are also targeted by this program activity that, in general, ensures that Canadians and Canadian businesses benefit from an innovative and knowledge-based economy.

Communications research centre Canada

This program conducts research on advanced telecommunications and information technologies to ensure an independent source of advice for public policy and to support the development of new products and services for the information and communications technologies (ICT) sector. Research projects are done through a combination of in-house activities, tasks performed for other government departments on a cost-recovery basis, and partnerships with industrial and academic organizations. The work is done to provide an insight into future technologies to assist Industry Canada in developing telecommunications policies, regulations and program delivery; to improve decision making related to ICT by other government departments; and to close the innovation gap by transferring new technologies to Canadian small and medium-sized enterprises (SMEs).

Strategic Outcome

Competitive businesses are drivers of sustainable wealth creation.

Program Activity Descriptions

Community, economic, and regional development

This program advances the economic development of Ontario communities in the same manner that regional development agencies support similar activities in other regions of Canada. The program supports and enhances the role and contribution of small and medium-sized businesses to Canada's economic well-being by building capacity, such as infrastructure, in non-metropolitan communities. This program also promotes access to the Internet and information and communications technologies (ICT), and the skills to use them, in order to increase the capacity of individuals and communities across Canada to participate in the knowledge-based economy.

Entrepreneurial economy

This program raises government-wide awareness of the challenges facing small businesses by providing value-added knowledge and expertise, recommending policy options, and delivering programs that enhance small business growth and competitiveness and encourage entrepreneurship.

Global reach and agility in targeted Canadian industries

Through value-added policy expertise, industry development and analysis, and strategic funding, this program aims to enhance the ability of targeted Canadian industries to take advantage of opportunities and respond to risks, ensure Canadian industry's link into global value chains, and assist businesses in strengthening partnership both domestically and internationally. The desired result is agile Canadian industries that are able to adapt to the ever-changing economic landscape, respond appropriately to external shocks and

compete internationally. This program works to mitigate strategic risk factors affecting Canadian industries' performance in global markets by analyzing the specific issues they face and using this knowledge to contribute to the development of policies, marketplace frameworks and strategies, including contributing to research and analysis aimed at achieving regulatory objectives in a manner that is sensitive to economic impacts. Departmental officials interact with associations, governments and leading firms in this program activity so as to assist with matchmaking among companies, improve conditions for market access and promote Canadian expertise. In addition, through this program, the Department invests in private sector initiatives that are aimed at maximizing productivity and facilitating access to capital. By helping Canadian industries mitigate risks and take advantage of opportunities in globalized markets, this program is committed to creating competitive businesses and sustainable wealth creation capability for Canadians.

Security and prosperity partnership of North America—Canadian secretariat

This program supports the Minister of Industry in his/her responsibility for leading Canada's engagement in the Security and Prosperity Partnership (SPP). This program leads, in cooperation with other federal departments and agencies, the identification of strategic Canadian bilateral and trilateral priorities with respect to prosperity and security within North America; negotiations with the United States and Mexico; and, communications and reporting. This program also supports the Minister in his/her role as lead on the Prosperity Agenda focussed on improving competitiveness and enhancing quality of life.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Canadian Space Agency

Strategic Outcome

Canada's presence in space meets the needs of Canadians for scientific knowledge, space technology and information.

Program Activity Descriptions

Space science and exploration

The program activity objective is to better understand the solar system and the Universe; expand our knowledge on the constituent elements and origins of life; and strengthen a human presence in space. In doing so, the CSA will sustain and increase Canada's contribution to humankind's scientific knowledge, to the exploration of our solar system and the Universe and to the development of related technologies. This will advance supporting technologies and our fundamental and applied knowledge of chemistry, physics, and life sciences by carrying out leading-edge experiments in the unique environment of space.

Space based earth observation

The program activity objective is to develop and operationalize the use of space Earth observation (EO) for the benefit of Canadians, especially in the fields of environment, resource and land use management, as well as security and foreign policy. In doing so, the CSA will maintain and expand Canada's leadership in EO technologies to obtain the timely, relevant and essential information we need to make judicious decisions about our collective future in collaboration with national and international partners that share our needs and goals.

Generic technological activities in support of Earth observation, space science and exploration and satellite communications

Provide leadership, coordination or support to Earth observation (EO), space science and exploration (SE) and satellite communications (SC) through activities that are generic in their nature since they contribute to all three program activities.

Satellite communications

The program activity objective is to provide all Canadians with the means to participate and fully benefit from the global information age. In doing so, the CSA will uphold Canada's status as a world leader in satellite communications (SC) and extend the most advanced products and services to all Canadians, everywhere.

Space awareness and learning

The program activity objective is to further public understanding and engagement with regards to space related issues, ultimately leading to improving the scientific literacy of Canadians by carrying out a national awareness and learning initiative in support of the Canadian space program (CSP).

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Canadian Tourism Commission

Strategic Outcome

Maximize the contribution to the economy of Canada from the tourism sector by increasing tourism activities in Canada and contributing to the world competitiveness of the Canadian tourism industry.

Program Activity Descriptions

Marketing and sales

The Marketing and sales program focuses on four major geographical market segments—Canada, the United States, Europe/Latin America and Asia/Pacific—in addition to targeting tourism activities associated with meetings, conventions, and incentive travel. Marketing and sales efforts are based on four pillars: consumer; trade; media and public relations; and the Internet.

The role of marketing and sales at the Canadian Tourism Commission is to increase the awareness and interest in Canada as a four-season destination for each of these markets by: developing competitive strategic programs; building traditional and non-traditional marketing partnerships; working with industry partners to make potential tourists aware of the possibilities for travel in or to Canada; ensuring small operators gain buying power through group marketing activities; and facilitating collaboration between smaller businesses to develop coordinated marketing strategies.

Information

The information program is fundamental to the success of the Canadian Tourism Commission. From a macro perspective, the program is responsible for measuring the importance and the economic value of the amalgam of tourism-related industries that make up the Canadian tourism sector. The program also assesses the performance of the tourism sector and its impact on the Canadian economy in terms of growth in employment, flow of tourists, foreign exchange earnings, tax revenues generated and gross domestic output. This information has proved invaluable in helping the industry increase its status and credibility. The Commission also monitors worldwide developments and trends, determines if they might present challenges or opportunities, and provides advice to industry stakeholders. From a micro perspective, the information program helps the Canadian Tourism Commission develop and promote innovative tourism products through the identification of new market opportunities and niche-product demands. Information also enables the Canadian Tourism Commission to improve the distribution channels through which travel products reach the consumers.

Product development

The Product development program at the Canadian Tourism Commission influences the quality and quantity of diverse and competitive tourism experiences in Canada. Working directly with various stakeholders in

the tourism industry, the product development program acts as a catalyst to influence the competitiveness of market-ready product by: obtaining research on product demand and positioning; providing information to make the Canadian tourism product more competitive; encouraging small businesses to develop new products by building partnerships; and providing the venue or vehicle through which market-ready products can be developed.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Copyright Board

Strategic Outcome

Fair decision-making to provide proper incentives for the creation and use of copyrighted works.

Program Activity Descriptions

Copyright tariff setting and issuance of licences

The Board is an economic regulatory body empowered to establish, either mandatorily or at the request of an interested party, fair and equitable tariffs that remunerate rights owners for the use of copyrighted works, when the administration of such copyright is entrusted to a collective-administration society. The Board also has the right to supervise agreements between users and licensing bodies and issues licences when the copyright owner cannot be located.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Federal Economic Development Agency for Southern Ontario

Strategic Outcome

The economy of Southern Ontario is competitive and diversified

Program Activity Descriptions

Community and business development

The community and business development program supports communities and businesses in Southern Ontario by making the Southern Ontario economy and its communities more competitive, innovative and diversified. This will be achieved by increasing economic opportunities, increasing community and business capacity to respond to challenges, stimulating economic development, and promoting conditions that foster competitive businesses and sustainable communities. Through this program, FedDev Ontario delivers and administers grants and contributions with not-for-profit organizations, other levels of government and businesses. The funds are used to: enhance business productivity and competitiveness; provide entrepreneurs and small and medium-sized enterprises with improved access to capital and business development information and services; and support community economic planning, development and diversification initiatives. This program benefits businesses and communities in Southern Ontario by providing them with opportunities, support, and guidance, to which they would not have access without this program.

Infrastructure

FedDev Ontario delivers infrastructure programming in Ontario to ensure that communities have good quality and dependable infrastructure in place such as water, sewage, and transportation infrastructures, and that residents benefit from access to this infrastructure. Community infrastructure is an essential building block for community development, and strategic infrastructure

structure investments can be a catalyst for a community to grow and prosper. Through this program, FedDev Ontario delivers and administers contribution agreements with municipalities or contractors, which use these funds to create, renew, or enhance Ontario communities' infrastructure. This program benefits residents of Ontario by contributing to the development and maintenance of infrastructure in Ontario, thereby helping Ontario residents have access to quality infrastructure, meaning for example, access to water that is safe to drink, and roads that are safe to drive on.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

National Research Council of Canada

Strategic Outcome

Advancements in innovative technologies and increased innovation capacity in targeted Canadian industries and national priority areas.

Program Activity Descriptions

Industrial research assistance

This program provides a range of technical and business-oriented advisory services, as well as financial support for small and medium-sized (SME) Canadian businesses engaged in research and development of technological innovations. The program is important for enabling enterprises to generate significant economic activity for Canadian industry by augmenting the capacity and capability of enterprises to innovate and commercialize. Financial support is provided through a transfer payment program delivered by a cross-Canada network of more than 250 professionals, including over 230 Industrial Technology Advisors (ITAs), and located in approximately 100 communities. The field staff of professionals, recognized for their scientific, technical, engineering, business expertise, and knowledge of SMEs, provides clients with customized value-added advice, information, referrals and financial assistance. They work with clients at all stages of the innovation – commercialization continuum, including: project development; access to technical assistance, financial, business, marketing or management advice; access to competitive technical information; patent searches; and access to local, regional, national or international linkages. NRC-IRAP Innovation Network Advisors (INAs) represent and promote NRC-IRAP in the community innovation system and build effective regional innovation system relationships for the benefit of SMEs. This includes working with organizations that receive NRC-IRAP contributions as well as with other organizations to facilitate the implementation of multi-sector, multi-partner initiatives that are relevant to SMEs regionally and nationally. As well, the program supports the placement of graduates in SMEs through its participation in the delivery of Human Resources and Social Development Canada's Youth Employment Strategy (YES).

Manufacturing technologies

This program performs multi-disciplinary research and development in consultation with industry, universities, government departments and other key innovation players to improve the global competitiveness of Canadian industry by transforming knowledge and innovation into real economic value and by transferring technologies into industrial solutions for the marketplace. Companies have coordinated access to NRC's multidisciplinary research expertise and state-of-the-art facilities to ensure they are at the leading edge of innovation. This includes a facility that transforms concepts into custom precision mechanical prototypes for research applications.

Health and life science technologies

In support of the federal S&T strategy, this program mobilizes and partners with key university, government and private sector players, and forms major research collaborations to develop integrated research solutions for complex health and related life science issues for the benefit of Canadians. Areas of research focus include age-related and infectious diseases, human health and wellness, and the prevention, early diagnosis and improved treatment of diseases such as cancer.

Information and communications technologies and emerging technologies

In support of the federal S&T strategy, this program mobilizes and partners with key university, government and private sector players and forms major research collaborations to develop integrated research solutions in the areas of information and communications technologies and emerging technologies for the economic benefit of industrial sectors and Canadians generally. Areas of research focus include photonics, molecular science, information technology and enabling sustainable development.

This program is carried out in partnership with other government departments, universities and industry and brings together the knowledge and expertise needed to make an impact on areas of critical importance to Canada in environmental and sustainable energy. The challenge is to reduce energy consumption while developing clean, sustainable energy alternatives. NRC is working to help alleviate the environmental impacts of activity in the energy, resources, transportation, construction and agri-food industry sectors. NRC performs R&D to develop processes and technologies for environmentally responsible manufacturing.

Strategic Outcome

Canadians have access to research and development information and infrastructure

Program Activity Descriptions

National science and technology infrastructure

This program manages national science and engineering facilities for Canadian scientific and technological communities. Facilities include astronomical observatories, the laboratory for national measurement standards, the TRIUMF sub-atomic research facility, and a suite of neutron-scattering spectrometers at Chalk River Laboratories.

Scientific, technical and medical information

This program operates and maintains the national science library, specifically holding the national collection of Scientific Technical and Medical (STM) information. The program provides Canada's research and innovation communities with access to global STM information, to facilitate knowledge discovery, cross discipline research, innovation and commercialization.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Natural Sciences and Engineering Research Council

Strategic Outcome

People: highly skilled science and engineering professionals in Canada.

Program Activity Descriptions

Support students and fellows

This program activity supports training of highly qualified personnel through scholarship and fellowship programs.

Attract and retain faculty

This program activity aims to attract and retain faculty.

Promote science and engineering

This program activity encourages popular interest in science, math and engineering and aims to develop science, math and engineering abilities in Canadian youth.

Strategic Outcome

Discovery: high quality Canadian-based competitive research in the natural sciences and engineering.

Program Activity Descriptions

Fund basic research

This program activity invests in discovery through grants focusing on basic research activities.

Support for research equipment and major resources

This program activity helps to support the establishment, maintenance and operation of the research equipment, major research resources and research capacity necessary to carry out high quality research in the natural sciences and engineering.

Strategic Outcome

Innovation: productive use of new knowledge in the natural sciences and engineering.

Program Activity Descriptions

Fund research in strategic areas

This program activity funds project research of national importance and in emerging areas that are of potential significance to Canada.

Fund university-industry-government partnerships

This program activity fosters collaborations between university researchers and other sectors, including government and industry, in order to develop new knowledge and expertise, and to transfer this knowledge and expertise to Canadian-based organizations.

Support commercialization

This program activity supports innovation and promotes the transfer of knowledge and technology to Canadian companies.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Registry of the Competition Tribunal

Strategic Outcome

Open, fair, transparent and expeditious hearings related to the Tribunal's jurisdiction.

Program Activity Descriptions

Process cases

The Registry of the Competition Tribunal provides all administrative support required for the proper conduct of the Competition Tribunal's business and for the Tribunal to hold hearings anywhere in Canada.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Social Sciences and Humanities Research Council

Strategic Outcome

People: A first-class research capacity in the social sciences and humanities.

Program Activity Descriptions

Fellowships, scholarships and prizes

The Social Sciences and Humanities Research Council (SSHRC) offers several award programs for advanced study and research in the social sciences and humanities at the master's, doctoral and post-doctoral level. These programs help train Canada's researchers and the leaders of tomorrow. In addition, SSHRC offers special fellowships to experienced researchers and supplementary awards to outstanding doctoral and postdoctoral fellowship recipients. Finally, two com-

memorative prizes recognize the extraordinary dedication and creativity of Canada's best researchers.

Research chairs

Chairs program support faculty positions within post-secondary and research institutions by providing funding for salaries and research activities. Chairs programs serve to attract the best and most productive researchers to Canada, and to retain those already here. In turn, these top researchers attract and support the best and most promising new scholars and graduate students. Ultimately this helps to cultivate centres of world-class research excellence at Canadian universities, and to brand Canada as a top destination for research.

Strategic Outcome

Research: New knowledge based on excellent research in the social sciences and humanities.

Program Activity Descriptions

Investigator-framed research (theme area and subject defined by researcher(s))

SSHRC research grants support individual and team projects and programs of research for which the applicant(s) proposes/propose the research topic and methodology. These range from individuals or small groups working in libraries and archives to large, multidisciplinary, collaborative projects with researchers, partners and assistants conducting fieldwork across the country.

Strategic research development

Strategic grants through programs in this program activity are available to faculty, post-secondary institutions, scholarly associations and non-profit organizations to explore, develop and define new perspectives, challenges, and priorities in conducting research, in disseminating research results, and in training new researchers. Strategic research development programs

also help develop related research capacity through the promotion of new modes of research collaboration and partnerships.

Targeted research and training initiatives

SSHRC develops and funds programs to support strategic research programs, both on its own and in partnership with other fund providers, including government, private and community organizations. These programs generate new knowledge on pressing social, economic and cultural issues of particular importance to Canadians. One particular stream of strategic programs supports research that will contribute to better understanding of the impacts of the knowledge-based economy on Canada's economic, social, political and cultural life, and will help to improve Canadians' ability to influence the future for the common good.

Strategic Outcome

Knowledge mobilization: Facilitating the use of social sciences and humanities knowledge within and beyond academia.

Program Activity Descriptions

Research networking

This program activity support the interaction between researchers (in academia and other sectors) and between researchers and users of research results (in a range of sectors). These interactions enable researchers, research trainees and others to share and collaborate on research plans and results. Research networking is an important part of the research enterprise that is difficult to fund through traditional research grants. Dedicated funding for networking activities acknowledges its important role in fostering high-impact research and innovation. Research networking is supported through grants to researchers and research institutions to fund both discrete events such as conferences and workshops as well as more sustained collaborative relationships such as research networks and clusters.

Research dissemination and knowledge translation

This program activity supports the effective dissemination of social sciences and humanities research results, both within and beyond academia. Through grants to researchers and research institutions, it helps to ensure that research results are accessible to potential users, through both dissemination and engagement activities. Accessibility includes both the availability of research results to a range of audiences through publications (research publishing), as well as the tailoring of research results to the needs of potential users (knowledge translation).

Strategic Outcome

Institutional environment: a strong Canadian science and research environment.

Program Activity Descriptions

Indirect costs of research

In Canada, the provincial and federal governments jointly support academic research. The provinces provide the basic physical infrastructure and, supported in part by the Canada Health and Social Transfer, direct and indirect operating costs. The federal government funds the direct costs of research, mainly through the three national research granting agencies – the Canadian Institutes of Health Research, the Natural Sciences and Engineering Research Council, and the Social Sciences and Humanities Research Council. The term “indirect costs” refers to the central and departmental administrative costs that institutions incur to support research, but are not attributable to specific research projects.

In its 2003 budget, the Government of Canada announced a new program to support the indirect costs associated with the conduct of academic research in institutions that receive research grant funds from any of the three federal granting agencies. This grant program recognizes the growing indirect costs of conduct-

ing publicly-funded academic research. The program was created to help post-secondary institutions maximize the investments in research in one of two ways: secure additional support for the indirect costs of conducting research or support their mandates to teach and provide community services. By financing a portion of the indirect costs incurred by post-secondary institutions and their affiliated research hospitals and institutes, the federal government both supports world-class research facilities and addresses the needs of smaller Canadian post-secondary institutions. The Indirect costs program is administered by the SSHRC-hosted Canada Research Chairs secretariat on behalf of the three national research granting agencies.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

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Standards Council of Canada

Strategic Outcome

Efficient and effective voluntary standardization.

Program Activity Descriptions

Representation

The Standards Council manages Canada's participation in the International Organization for Standardization and the International Electrotechnica Commission, two of the world's most important voluntary standardization bodies, and in regional standards organizations. It also encourages the adoption and application of international standards in Canada.

The Standards Council is also a member of a number of regional and international organizations that are developing agreements to ensure the international acceptance of conformity assessment results.

Information

The Standards Council advises federal, provincial and territorial governments, industry organizations and non-governmental bodies on standards and conformity assessment related aspects of trade and regulatory policy. A major focus is to encourage governments and industries to make greater use of the National Standards System in regulatory activities and trade agreements.

The Standards Council offers Canadians the latest and most comprehensive information on standards, technical regulations and conformity assessment in Canada and around the world through its web site, Information and research service and On-site technical library. The Standards Council also serves as Canada's World Trade Organization and North America Free Trade Agreement enquiry point.

Accreditation

Conformity assessment is the practice of determining whether a product, service or system meets the requirements of a particular standard. The Standards Council accredits six types of conformity assessment organizations: product certification bodies; testing and calibration laboratories; management systems registration

bodies; inspection bodies; auditor course providers; and personnel certification bodies.

The Standards Council accredits organizations that develop standards in Canada. Accredited standards development organizations may submit their standards for approval as National Standards of Canada.

Statistics Canada

Strategic Outcome

Canadians have access to timely, relevant and quality statistical information on Canada's changing economy and society for informed debate, research and decision making on social and economic issues.

Program Activity Descriptions

Economic statistics

The Economic statistics program's purpose is to create a trusted, relevant and comprehensive source of information on the entire spectrum of Canada's economy in order to: inform public debate on economic issues; support economic policy development, implementation and evaluation; and guide business decision making. It is the primary source of information for developing the country's fiscal and monetary policies and for studying the economic evolution of Canadian industries and of regions. The information provides for informed public debate on current economic issues of concern and interest. The outputs are vital to research and to economic policy development, implementation and evaluation by a number of federal departments, such as the Bank of Canada, Finance Canada, Industry Canada, Foreign Affairs and International Trade, and Transport Canada, as well as by provincial and territorial governments; and they are extensively used by the private sector for business planning and decision making. The programs' data also support statutory requirements and regulatory instruments. Statistics produced range from gross do-

mestic product, production, costs, sales, productivity and prices for industrial sectors to the flows and stocks of fixed and financial capital assets, international trade and finance, and the extent of foreign ownership in Canada's economy.

Census, demography and aboriginal statistics

The program's purpose is to provide statistical information, analyses and services that measure changes in the Canadian population, its demographic characteristics and its conditions, and its agricultural sector, as well as the well-being of aboriginal peoples, in order to serve as a basis for public and private decision making, research and analysis in areas of concern to the people of Canada. The program includes the censuses of population and agriculture. The census of population provides detailed information on population sub-groups and for small geographical levels required to assess the effects of specifically targeted policy initiatives and serves as a foundation for other statistical surveys. It also provides population estimates, projection and in-depth information on special populations, such as operators of agriculture holdings and Aboriginal Peoples. Population counts and estimates are used in determining electoral boundaries, distribution of federal transfer payments, and the transfer and allocation of funds among regional and municipal governments, school boards and other locally based agencies within provinces. It meets statistical requirements specified constitutionally, and supports those in statutory requirements and regulatory instruments. All per capita measures in fiscal policies and arrangements and other economic analysis, and in program and service planning, come from this program's statistical information. Statistics produced range from demographic, social and economic conditions of the population, annual and quarterly estimates of the population, households and families and their projections to number and types of farms and farm operators, and the socio-economic conditions and well-being of Aboriginal Peoples.

The Social statistics program's purpose is to provide integrated information and relevant analysis on the social and socio-economic characteristics of individuals, families and households and on the major factors that affect their well-being in order to: inform public debate on socio-economic issues; support social policy development, implementation and evaluation; and guide public and private decision making. It is the primary source for assessing the impact of changing economic circumstances on Canadians. Federal departments such as Human Resources and Skill Development Canada, Industry Canada, Justice Canada, Citizenship and Immigration Canada, Canadian Heritage, Indian and Northern Affairs Canada, Transport Canada and Infrastructure Canada, as well as provincial governments extensively use its information to evaluate and cost economic and social policy options and alternatives. Objective statistical information is essential in an open and democratic society and this information allows Canadians to participate knowledgeably in debates on topics of interest to them. It supports statistical requirements specified by legislation or regulations such as in areas of labour, immigration and employment equity. The program also provides information, analysis and measures on publicly funded facilities, agencies and systems designed to meet the socio-economic and physical needs of Canadians, on the characteristics of the individual Canadians and families they serve, and on the outcomes of the services they provide, such as justice, health, and education, as well as on cultural institutions and industries.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Matériel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Ministry Summary

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in		Adjustments, warrants and transfers	Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates							
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	365,255,887	...	...	365,255,887	1				
...	...	31,994,428	...	31,994,428	1a				
...	...	21,227,955	...	21,227,955	1b				
...	...	...	990,000	990,000					
...	...	...	200,000	200,000					
...	...	...	980,859	980,859					
...	...	...	19,073,941	19,073,941					
...	...	...	7,675,726	7,675,726					
...	...	...	(40,000)	(40,000)					
...	...	...	(40,000)	(40,000)					
...	...	...	(601,000)	(601,000)					
...	...	...	(150,000)	(150,000)					
...	...	...	(20,000)	(20,000)					
...	...	...	(4,024,500)	(4,024,500)					
...	...	...	(34,200)	(34,200)					
...	365,255,887	53,222,383	24,010,826	442,489,096					
...	10,730,000	...	...	10,730,000	5				
...	...	761,550	...	761,550	5a				
...	...	1	...	1	5b				
...	...	...	4,024,500	4,024,500					
...	10,730,000	761,551	4,024,500	15,516,051					
...	1,294,657,449	...	...	1,294,657,449	10				
...	39,861,814	...	...	39,861,814	10a				
...	...	95,538,761	...	95,538,761	10b				
...	...	...	(990,000)	(990,000)					
...	...	...	(8,000,000)	(8,000,000)					
...	...	...	(1,264,192)	(1,264,192)					
...	1,294,657,449	135,400,575	(10,254,192)	1,419,803,832					
...	...	...	8,738,493	62,736,172	(S)				
...	53,997,679	...	2,989	81,638	(S)				
...	78,649	...	...	...		
Department									
Operating expenditures									
Operating expenditures									
Transfer of \$990,000 from Industry Vote 10, and									
\$200,000 from Foreign Affairs and International									
Trade Vote 1									
Transfer from: Vote 10									
Vote 1 (Foreign Affairs and International									
Trade)									
TB Vote 15 ⁽¹⁾									
TB Vote 25 ⁽¹⁾									
TB Vote 30 ⁽¹⁾									
Transfer to: Vote 1 (Atlantic Canada Opportunities									
Agency)									
Vote 1 (Economic Development Agency of									
Canada for the Regions of Quebec)									
Vote 1 (Foreign Affairs and International									
Trade)									
Vote 1 (Health)									
Vote 1 (Western Economic									
Diversification)									
Vote 5									
Vote 50									
Total—Vote 1					416,863,455	25,625,641	...	459,221,430	
Capital expenditures									
Transfer of \$3,700,500 from Industry Vote 1									
Transfer of \$324,000 from Industry Vote 1									
Transfer from Vote 1									
Total—Vote 5					14,835,184	680,867	...	19,129,404	
Grants and contributions									
Grants and contributions									
Grants and contributions									
Transfer to: Vote 1									
Vote 40									
Vote 55									
Total—Vote 10					1,127,975,396	291,828,436	...	1,165,922,292	
Contributions to employee benefit									
plans					62,736,172	...	...	65,473,571	
Minister of Industry—Salary and motor car									
allowance					81,638	...	...	77,638	

(S)	...	90,200,000	18,400,000	(25,795,270)	82,804,730	Liabilities under the <i>Canada Small Business Financing Act</i>	...	...	116,498,678
(S)	...	500,000,000	...	(243,848,052)	256,151,948	Contributions under the Knowledge Infrastructure program	...	...	500,000,000
(S)	...	...	...	...	...	Grant to CANARIE Inc. to operate and develop the next generation of Canada's Advanced Research Network (CANet 5)	...	...	...
(S)	...	31,000,000	(6,000,000)	...	25,000,000	Grant to the Perimeter Institute for Theoretical Physics	...	...	28,000,000
(S)	...	10,000,000	...	...	10,000,000	Canadian Intellectual Property Office Revolving Fund	...	...	14,951,000
(S)	153,755,837	13,659,172	...	(13,659,172)	153,755,837	Liabilities under the <i>Small Business Loans Act</i>	...	158,152,609	(1,319,855)
(S)	...	125,000	...	(10,685)	114,315	Community Adjustment Fund	...	...	189,035
(S)	...	...	5,000,000	...	5,000,000	Canadian Youth Business Foundation	...	...	116,011,513
(S)	...	...	10,000,000	...	10,000,000	Grant to Genome Canada	...	...	...
(S)	...	43,000,000	...	3,900,000	46,900,000	Minister of State (Small Business and Tourism)—Motor car allowance	...	...	82,900,000
(S)	...	2,000	...	(2,000)	...	Minister of State (Science and Technology) (Federal Economic Development Agency for Southern Ontario)—Motor car allowance	...	...	...
(S)	...	2,000	...	(2,000)	...	Spending of proceeds from the disposal of surplus Crown assets	...	...	...
(S)	191,123	...	...	286,399	477,522	Refunds of amounts credited to revenues in previous years	...	274,270	131,236
(S)	...	...	...	720,107	720,107	Losses on foreign exchange	...	...	441,172
(S)	...	...	...	8,170	8,170	Total budgetary	...	...	9,917
L15	153,946,960	2,412,707,836	206,784,509	(241,879,887)	2,531,559,418	Payments pursuant to subsection 14(2) of the <i>Department of Industry Act</i> (Gross)	318,134,944	158,426,879	2,567,637,031
L20	...	300,000	...	...	300,000	Loans pursuant to paragraph 14(1)(a) of the <i>Department of Industry Act</i> (Gross)	...	300,000	...
L97b	...	500,000	...	...	500,000	Advances to regional offices and employees posted abroad. <i>Appropriation Act No. 1, 1970</i> . Limit \$1,950,000 (Net)	...	500,000	...
	1,950,000	...	...	...	1,950,000	Total non-budgetary	...	1,950,000	...
	1,950,000	800,000	...	...	2,750,000	Total Department—Budgetary	...	800,000	1,950,000
	153,946,960	2,412,707,836	206,784,509	(241,879,887)	2,531,559,418	Canadian Space Agency	318,134,944	158,426,879	2,567,637,031
	1,950,000	800,000	...	...	2,750,000	Operating expenditures	800,000	1,950,000	...
25	...	252,278,159	...	...	252,278,159	Transfer of \$100,000 from Transport Vote 1	...	...	...
25b	...	...	232,611	...	232,611	Transfer from: Vote 1 (Transport)	...	...	...
	...	...	100,000	...	100,000	TB Vote 15 ⁽¹⁾
	...	...	144,468	...	144,468	TB Vote 25 ⁽¹⁾
	...	...	10,401,938	...	10,401,938	TB Vote 30 ⁽¹⁾
	...	...	767,655	...	767,655	Transfer to Vote 35	...	...	...
	...	...	(557,105)	...	(557,105)	Total—Vote 25	243,787,613	19,580,113	217,973,366
	...	252,278,159	232,611	10,856,956	263,367,726		...	...	...

Ministry Summary—Continued

Available from previous years	Source of authorities				Vote	Disposition of authorities				
	As shown in					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year	
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use						
\$	\$	\$	\$	\$		\$	\$	\$	\$	
...	81,394,000	...	...	81,394,000	30	Capital expenditures			
...	...	1	...	1	30b	Transfer of \$2,500,000 from National Defence Vote 5				
...	...	...	2,500,000	2,500,000		Transfer from Vote 5 (National Defence)			
...	81,394,000	1	2,500,000	83,894,001		Total—Vote 30	76,708,260	7,185,741	77,011,783	
...	46,292,000	...	...	46,292,000	35	Grants and contributions			
...	...	1	...	1	35a	Transfer of \$35,000 from Industry Vote 60				
...	...	1	...	1	35b	Transfer of \$557,105 from Industry Vote 25				
...	...	...	557,105	557,105		Transfer from: Vote 25			
...	...	...	35,000	35,000		Vote 60			
...	...	...	750,000	750,000		TB Vote 5 ⁽¹⁾			
...	46,292,000	2	1,342,105	47,634,107		Total—Vote 35	41,405,845	6,228,262	38,491,689	
...	10,792,628	...	128,270	10,920,898	(S)	Contributions to employee benefit plans				
11,668	...	...	10,497	22,165	(S)	Spending of proceeds from the disposal of surplus Crown assets	10,920,898	...	11,077,253
							13,193	...	19,235	
11,668	390,756,787	232,614	14,837,828	405,838,897		Total Agency—Budgetary	372,835,809	32,994,116	8,972 344,573,326	
Canadian Tourism Commission										
...	100,643,061	...	...	100,643,061	40	Payments to the Canadian Tourism Commission			
...	...	1	...	1	40b	Transfer of \$8,000,000 from Industry Vote 10				
...	...	...	8,000,000	8,000,000		Transfer from: Vote 10			
...	...	...	821,691	821,691		TB Vote 15 ⁽¹⁾			
...	100,643,061	1	8,821,691	109,464,753		Total—Vote 40	108,564,688	900,065	105,101,803	
...	100,643,061	1	8,821,691	109,464,753		Total Agency—Budgetary	108,564,688	900,065	105,101,803	
Copyright Board										
...	2,817,613	...	...	2,817,613	45	Program expenditures			
...	...	...	42,008	42,008		Transfer from: TB Vote 15 ⁽¹⁾			
...	...	...	116,980	116,980		TB Vote 25 ⁽¹⁾			
...	2,817,613	...	158,988	2,976,601		Total—Vote 45	2,306,856	669,745	2,479,796	
...	292,844	...	(33,758)	259,086	(S)	Contributions to employee benefit plans	259,086	...	251,296	
414	...	...	...	414	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	414	...
414	3,110,457	...	125,230	3,236,101		Total Agency—Budgetary	2,565,942	670,159	2,731,092	

Federal Economic Development Agency for

Southern Ontario

[illegible]

Ministry Summary—Continued

Source of authorities				Disposition of authorities					
Available from previous years	As shown in			Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers						
...	...	...	...	45,798,180	(S)	Spending of revenues pursuant to paragraph 5(1)(e) of the <i>National Research Council Act</i>			
45,798,180	...	...	...	77,456,961		Unspent amount at beginning of year			
...	80,920,000	(3,573,500)	110,461			Amount received during the year			
45,798,180	80,920,000	(3,573,500)	110,461	123,255,141		Total	75,208,335	...	110,158,025
210,485	...	...	383,313	593,798	(S)	Spending of proceeds from the disposal of surplus Crown assets	324,899	...	230,474
...	...	...	24,981	24,981	(S)	Collection agency fees	24,981	...	26,563
46,008,665	748,969,199	86,553,382	82,051,017	963,582,263		Total Agency—Budgetary	903,298,393	11,968,165	931,013,760
Natural Sciences and Engineering Research Council									
...	42,511,011	...	...	42,511,011	75	Operating expenditures			
...	...	1,976,244	...	1,976,244	75b	Operating expenditures			
...	...	...	2,069,703	2,069,703		Transfer from: TB Vote 25 ⁽¹⁾			
...	...	...	395,124	395,124		TB Vote 30 ⁽¹⁾			
...	42,511,011	1,976,244	2,464,827	46,952,082		Total—Vote 75	43,899,255	3,052,827	42,109,634
...	973,262,500	...	...	973,262,500	80	Grants			
...	...	37,723,286	...	37,723,286	80b	Transfer of \$100,000 from Fisheries and Oceans Vote 1			
...	...	...	100,000	100,000		Transfer from: Vote 1 (Fisheries and Oceans)			
...	...	...	17,407,000	17,407,000		TB Vote 5 ⁽¹⁾			
...	...	...	(508,000)	(508,000)		Transfer to Vote 1 (National Defence)			
...	973,262,500	37,723,286	16,999,000	1,027,984,786		Total—Vote 80	1,027,176,657	808,129	1,004,173,718
...	4,424,920	...	441,612	4,866,532	(S)	Contributions to employee benefit plans	4,866,532	...	4,962,824
42	...	...	574	616	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	42	1,106
...	...	...	1,470	1,470	(S)	Collection agency fees	1,470	...	...
42	1,020,198,431	39,699,530	19,907,483	1,079,805,486		Total Agency—Budgetary	1,075,943,914	3,860,998	1,051,247,282
Registry of the Competition Tribunal									
...	1,907,001	...	...	1,907,001	85	Program expenditures			
...	...	...	30,580	30,580		Transfer from: TB Vote 15 ⁽¹⁾			
...	...	...	93,026	93,026		TB Vote 25 ⁽¹⁾			
...	1,907,001	...	123,606	2,030,607		Total—Vote 85	1,393,219	637,388	1,231,564

(S) Spending of revenues pursuant to paragraph 5(1)(e) of the *National Research Council Act*
 Unspent amount at beginning of year
 Amount received during the year

Total
 Spending of proceeds from the disposal of surplus
 Crown assets
 Collection agency fees

Total Agency—Budgetary

11,968,165

48,315,705

931,013,760

Natural Sciences and Engineering Research Council

Operating expenditures

Operating expenditures

Transfer from: TB Vote 25 (1)

Transfer from: TB Vote 30 (1)

Total—Vote 75

Grants

Transfer of \$100,000 from Fisheries and Oceans Vote 1

Transfer from: Vote 1 (Fisheries and Oceans)

TB Vote 5 (1)

Transfer to Vote 1 (National Defence)

Total—Vote 80

Contributions to employee benefit plans

Spending of proceeds from the disposal of surplus

Crown assets

Collection agency fees

Total Agency—Budgetary

574

1,051,247,282

Registry of the Competition Tribunal

Program expenditures

Transfer from: TB Vote 15 (1)

TB Vote 25 (1)

Total—Vote 85

...	158,950	...	(26,249)	132,701	(S) Contributions to employee benefit plans	132,701	...	...	136,255
...	...	...	493	493	(S) Spending of proceeds from the disposal of surplus Crown assets	...	...	493	...
...	2,065,951	...	97,850	2,163,801	Total Agency—Budgetary	1,525,920	637,388	493	1,367,819
Social Sciences and Humanities Research Council									
...	23,651,613	...	...	23,651,613	90 Operating expenditures	...	...	...	...
...	...	99,977	...	99,977	90b Operating expenditures	...	...	...	...
...	...	...	154,488	154,488	Transfer from: TB Vote 15 ⁽¹⁾
...	...	...	1,150,815	1,150,815	TB Vote 25 ⁽¹⁾
...	...	...	512,942	512,942	TB Vote 30 ⁽¹⁾
...	23,651,613	99,977	1,818,245	25,569,835	Total—Vote 90	24,530,985	1,038,850	...	24,035,113
...	648,765,000	...	...	648,765,000	95 Grants	...	...	...	...
...	...	1	...	1	95a Transfer of \$315,252 from Canadian Heritage Vote 5	...	...	...	...
...	...	12,513,333	...	12,513,333	95b Transfer of \$271,836 from Canadian Heritage Vote 5	...	...	...	...
...	...	...	587,088	587,088	Transfer from: Vote 5 (Canadian Heritage)	...	...	...	...
...	...	...	2,646,625	2,646,625	TB Vote 5 ⁽¹⁾
...	...	...	(890,000)	(890,000)	Transfer to Vote 1 (National Defence)	...	...	...	...
...	648,765,000	12,513,334	2,343,713	663,622,047	Total—Vote 95	661,708,989	1,913,058	...	659,459,398
...	2,500,111	...	353,037	2,853,148	(S) Contributions to employee benefit plans	2,853,148	...	...	2,938,943
...	...	...	2,804	2,804	(S) Collection agency fees	2,804	...	...	...
22	...	...	...	22	(S) Spending of proceeds from the disposal of surplus Crown assets	...	22	...	...
22	674,916,724	12,613,311	4,517,799	692,047,856	Total Agency—Budgetary	689,095,926	2,951,930	...	686,433,454
Standards Council of Canada									
...	7,129,000	...	...	7,129,000	100 Payments to the Standards Council of Canada	...	...	...	...
...	...	...	1,217,841	1,217,841	Transfer from TB Vote 30 ⁽¹⁾
...	7,129,000	...	1,217,841	8,346,841	Total—Vote 100	7,788,900	557,941	...	7,129,000
...	7,129,000	...	1,217,841	8,346,841	Total Agency—Budgetary	7,788,900	557,941	...	7,129,000
Statistics Canada									
...	491,001,141	...	...	491,001,141	105 Program expenditures	...	...	...	...
...	...	86,596	...	86,596	105b Program expenditures	...	...	...	...
...	...	...	210,765	210,765	Transfer from: TB Vote 15 ⁽¹⁾
...	...	...	23,153,007	23,153,007	TB Vote 25 ⁽¹⁾
...	...	...	8,981,239	8,981,239	TB Vote 30 ⁽¹⁾
...	491,001,141	86,596	32,345,011	523,432,748	Total—Vote 105	498,807,442	24,625,306	...	432,104,779

Source of authorities										Disposition of authorities			
Available from previous years	As shown in				Adjustments, warrants and transfers	Total available for use	Vote	Available for use in subsequent years					
	Main Estimates	Supplementary Estimates	\$	\$				Used in the current year	Lapsed or (overexpended)	\$	\$	\$	
\$	\$	\$	\$	\$	\$			\$	\$	\$	\$		
...	71,731,988	...	4,656,572	76,388,560	(S)	Contributions to employee benefit plans	76,388,560	...	...	76,984,109	
...	...	...	12,655	12,655	(S)	Spending of proceeds from the disposal of surplus Crown assets	12,655	...	...	4,063	
...	562,733,129	86,596	37,014,238	599,833,963		Total Agency—Budgetary	575,208,657	24,625,306	...	509,092,951			
199,967,771	6,430,195,852	476,914,291	(118,052,710)	6,989,025,204		Total Ministry—Budgetary	6,197,428,659	584,843,922	206,752,623	6,206,327,518			
1,950,000	800,000	...	...	2,750,000		Non-budgetary	...	800,000	1,950,000	...	

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiative

Treasury Board Vote 15—Compensation adjustments

Treasurer Board Vote 25—Operating budget carry for
Treasurer Board Vote 30—Payroll requirements

Treasury Board Vote 30—Paylist requirements.

Program Activity

Department	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Canada's research and innovation capacity	16,015,476	13,785,995	...	...	1,055,109,823	1,055,109,823	...	...	...	...	1,071,125,299	1,068,895,818
Commercialization and research and development capacity in targeted Canadian industries	18,477,176	15,277,980	...	...	381,094,075	231,770,815	...	...	...	...	399,571,251	247,048,795
Community, economic and regional development	20,862,790	20,890,478	139,199	134,219	256,468,106	124,499,380	...	...	...	...	277,470,095	145,524,077
Entrepreneurial economy	16,780,420	14,752,743	735,000	349,630	97,394,045	96,326,103	...	...	...	...	114,909,465	111,428,476
Global reach and agility in targeted Canadian industries—												
Budgetary	43,602,495	43,926,566	...	...	56,832,848	48,430,438	...	...	...	...	100,435,343	92,357,004
Non-budgetary	...	...	...	...	...	...	...	...	...	...	2,750,000	...
Internal services	156,567,343	155,684,546	6,399,037	5,930,770	...	...	...	...	...	...	162,966,380	161,615,316
Marketplace frameworks and regulations for spectrum, telecommunications and the online economy	86,871,323	83,495,514	1,428,264	1,335,526	6,893,000	6,150,127	...	...	...	...	95,192,587	90,981,167
Marketplace frameworks and regulations	392,765,963	227,057,448	1,574,001	1,894,515	550,000	262,500	184,879,257	188,877,039	...	...	210,010,707	40,337,424
Competition law enforcement and advocacy	57,318,543	55,742,879	901,550	843,499	...	...	10,954,050	10,954,050	...	...	47,266,043	45,632,328
Communications research centre Canada	51,935,241	52,395,687	4,339,000	4,347,025	...	...	10,630,860	10,630,860	...	...	45,643,381	46,111,852
Consumer affairs program	3,518,921	3,384,373	...	...	1,690,000	1,654,275	...	...	...	...	5,208,921	5,038,648
Security and prosperity partnership of North America—Canadian secretariat	1,759,946	26,690	...	...	...	...	...	...	...	...	1,759,946	26,690
Sub-total	866,475,637	686,420,899	15,516,051	14,835,184	1,856,031,897	1,564,203,461	206,464,167	210,461,949	...	...	2,531,559,418	2,054,997,595
Budgetary	...	...	...	...	...	...	...	...	...	...	2,750,000	...
Non-budgetary	(206,464,167)	(210,461,949)	...	...	...	...	(206,464,167)	(210,461,949)	...	...	...	...
Revenues netted against expenditures												
Total Department—	660,011,470	475,958,950	15,516,051	14,835,184	1,856,031,897	1,564,203,461	...	...	...	...	2,531,559,418	2,054,997,595
Budgetary	...	...	...	...	...	...	...	...	...	...	2,750,000	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...

Program Activity—Continued

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Canadian Space Agency												
Space science and exploration	147,706,080	133,183,174	26,408,000	11,343,357	15,309,106	12,286,130	...	...	...	...	189,423,186	156,812,661
Space based Earth observation	35,266,949	30,106,140	47,154,001	57,801,306	10,810,000	8,522,617	...	...	...	...	93,230,950	96,430,063
Generic technological activities in support of Earth observation, space science and exploration and satellite communications	35,096,437	30,559,042	2,062,000	1,627,182	11,404,000	12,844,424	...	...	...	...	48,562,437	45,030,648
Internal services	42,009,041	45,114,662	2,782,000	5,464,479	...	42,214	...	...	...	...	44,791,041	50,621,355
Satellite communications	7,395,170	9,002,698	5,488,000	471,936	8,822,000	6,567,731	...	...	...	...	21,705,170	16,642,365
Space awareness and learning	6,837,112	6,155,988	...	...	1,289,001	1,142,729	...	...	...	...	8,126,113	7,298,717
Total Agency—Budgetary	274,310,789	254,721,704	83,894,001	76,708,260	47,634,107	41,405,845	...	...	...	...	405,838,897	372,835,809
Canadian Tourism Commission—Budgetary												
	109,464,753	108,564,688	...	...	...	...	...	...	...	...	109,464,753	108,564,688
Copyright Board												
Copyright tariff setting and issuance of licences	2,614,141	2,090,787	...	...	...	...	...	...	...	...	2,614,141	2,090,787
Internal services	621,960	475,155	...	...	...	...	...	...	...	...	621,960	475,155
Total Agency—Budgetary	3,236,101	2,565,942	...	...	...	...	...	...	...	...	3,236,101	2,565,942
Federal Economic Development Agency for Southern Ontario												
Community and business development	14,190,388	11,419,618	...	...	386,564,017	246,505,211	...	...	...	...	400,754,405	257,924,829
Infrastructure	5,871,383	3,469,322	...	...	166,541,747	127,134,571	...	...	...	...	172,413,130	130,603,893
Internal services	19,978,290	17,074,193	...	...	...	...	...	...	...	...	19,978,290	17,074,193
Total Agency—Budgetary	40,040,061	31,963,133	...	...	553,105,764	373,639,782	...	...	...	...	593,145,825	405,602,915
National Research Council of Canada												
Industrial research assistance	57,841,543	53,159,796	...	158,501	235,520,800	232,834,357	...	...	...	...	293,362,343	286,152,654
Internal services	117,106,049	108,191,341	36,216,000	18,946,590	610,000	450,020	...	...	...	...	153,932,049	127,587,951
Manufacturing technologies	139,610,792	114,898,939	6,930,000	13,700,152	...	...	...	...	...	...	146,540,792	128,599,091
Health and life science technologies	100,807,253	110,400,871	3,272,000	4,701,918	...	...	...	...	...	...	104,079,253	115,102,789

National science and technology infrastructure	40,198,653	39,764,527	1,713,000	2,887,015	56,857,000	55,956,776	...	...	...	98,768,653	98,608,318
Information and communications technologies and emerging technologies	73,381,208	70,951,636	3,415,000	6,239,854	...	...	...	...	...	76,796,208	77,191,490
Scientific, technical and medical information	46,725,977	31,931,466	...	...	1,900,000	1,656,000	...	...	...	48,625,977	33,587,466
Energy and environmental technologies	39,830,988	33,436,886	1,646,000	3,031,748	...	...	...	...	...	41,476,988	36,468,634
Total Agency—Budgetary	615,502,463	562,735,462	53,192,000	49,665,778	294,887,800	290,897,153	...	...	...	963,582,263	903,298,393
Natural Sciences and Engineering Research Council											
Fund basic research	6,451,312	5,612,586	...	...	351,467,554	363,448,394	...	...	...	357,918,866	369,060,980
Support students and fellows	2,662,839	1,043,835	...	...	165,180,833	160,079,379	...	...	...	167,843,672	161,123,214
Attract and retain faculty	1,202,293	2,948,069	...	...	172,201,333	150,811,283	...	...	...	173,403,626	153,759,352
Fund research in strategic areas	2,361,082	8,015,596	...	...	131,727,000	114,013,439	...	...	...	134,088,082	122,029,035
Fund university-industry-government partnerships	6,764,840	2,376,190	...	...	106,328,502	105,764,400	...	...	...	113,093,342	108,140,590
Support for research equipment and major resources	1,112,775	1,009,312	...	...	43,828,448	70,026,776	...	...	...	44,941,223	71,036,088
Internal services	28,512,550	1,947,034	...	...	...	51,164,983	...	...	...	28,512,550	53,112,017
Support commercialization	2,685,568	25,748,998	...	...	51,656,116	...	...	...	...	54,341,684	25,748,998
Promote science and engineering	67,441	65,637	...	...	...	11,868,003	...	...	...	5,662,441	11,933,640
Total Agency—Budgetary	51,820,700	48,767,257	...	...	1,027,984,786	1,027,176,657	...	...	...	1,079,805,486	1,075,943,914
Registry of the Competition Tribunal											
Process cases	1,647,801	874,363	...	...	...	...	...	...	...	1,647,801	874,363
Internal services	516,000	651,557	...	...	...	...	...	...	...	516,000	651,557
Total Agency—Budgetary	2,163,801	1,525,920	...	...	...	...	...	...	...	2,163,801	1,525,920
Social Sciences and Humanities Research Council											
Indirect costs of research	351,031	441,752	...	...	329,330,000	329,330,000	...	...	...	329,681,031	329,771,752
Fellowships, scholarships and prizes	1,730,553	2,082,650	...	...	118,387,747	117,181,260	...	...	...	120,118,300	119,263,910
Investigator-framed research (theme area and subject defined by researcher(s))	3,352,195	3,399,186	...	...	78,825,740	86,366,964	...	...	...	82,177,935	89,766,150
Research chairs	2,013,974	1,245,159	...	...	59,065,000	53,708,201	...	...	...	61,078,974	54,953,360
Strategic research development	809,784	696,835	...	...	28,472,073	26,265,348	...	...	...	29,281,857	26,962,183
Research networking	340,207	485,390	...	...	23,666,325	25,661,980	...	...	...	24,006,532	26,147,370
Targeted research and training initiatives	1,479,049	1,342,312	...	...	18,952,999	14,667,795	...	...	...	20,432,048	16,010,107
Internal services	18,050,571	17,326,934	...	...	...	...	...	...	...	18,050,571	17,326,934
Research dissemination and knowledge translation	298,445	366,719	...	...	6,922,163	8,527,441	...	...	...	7,220,608	8,894,160
Total Agency—Budgetary	28,425,809	27,386,937	...	...	663,622,047	661,708,989	...	...	...	692,047,856	689,095,926

Program Activity—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Standards Council of Canada—Budgetary	8,346,841	7,788,900	...	...	...	...	...	...	...	...	8,346,841	7,788,900
Statistics Canada												
Economics statistics	214,579,707	204,326,218	...	...	...	...	27,382,606	22,529,947	...	...	187,197,101	181,796,271
Census, demography and aboriginal statistics	201,154,781	188,446,382	...	...	...	...	24,129,629	19,133,372	...	...	177,025,152	169,313,010
Social statistics	205,075,681	182,511,637	...	...	560,800	560,800	64,821,233	50,922,819	...	...	140,815,248	132,149,618
Internal services	98,462,994	94,687,891	...	...	...	...	3,666,532	2,738,133	...	...	94,796,462	91,949,758
Sub-total	719,273,163	669,972,128	...	...	560,800	560,800	120,000,000	95,324,271	...	...	599,833,963	575,208,657
Revenues netted against expenditures	(120,000,000)	(95,324,271)	...	...	...	...	(120,000,000)	(95,324,271)	...	...	...	...
Total Agency—Budgetary	599,273,163	574,647,857	...	...	560,800	560,800	...	...	...	...	599,833,963	575,208,657
Total Ministry—Budgetary	2,392,595,951	2,096,626,750	152,602,052	141,209,222	4,443,827,201	3,959,592,687	...	...	...	...	6,989,025,204	6,197,428,659
Non-budgetary	...	...	...	...	...	...	...	...	2,750,000	...	2,750,000	...

Transfer Payments

Source of authorities				Disposition of authorities				
Available from previous years	As shown in			Total available for use	Department	Available for use in subsequent years		
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers			Used in the current year	Variance	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$
...	153,000,000	...	...	153,000,000	Grants	...	...	128,600,000
...	43,000,000	...	3,900,000	46,900,000	Grant to the Canada Foundation for Innovation	...	...	82,900,000
...	31,000,000	(6,000,000)	...	25,000,000	(S) Grant to Genome Canada	...	...	28,000,000
...	10,000,000	...	...	10,000,000	(S) Grant to CANARIE Inc.	...	...	14,951,000
...	6,808,000	...	...	6,808,000	(S) Grant to the Perimeter Institute for Theoretical Physics	...	...	6,779,922
...	5,000,000	...	...	5,000,000	Grant to the International Telecommunications Union, Geneva, Switzerland	742,873	...	5,000,000
...	550,000	...	...	550,000	Grant to the Canadian Institute for Advanced Research	...	...	242,834
...	85,000	...	...	85,000	Grant to the Internal Trade Secretariat Corporation	287,500	...	85,000
...	17,000,000	...	...	17,000,000	Grant to the Radio Advisory Board of Canada	...	...	16,500,000
...	500,000	...	(475,000)	25,000	Grant to the Institute for Quantum Computing	...	...	119,000
...	...	...	...	...	Grant to the Organization for Economic Co-operation and Development	...	...	12,000,000
...	...	...	...	...	Items not required for the current year	...	...	...
...	266,943,000	(6,000,000)	3,425,000	264,368,000	Total—Grants	263,337,627	1,030,373	295,177,756

Available from previous years	Source of authorities			Disposition of authorities			
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$	\$
...	...	1,500,000	3,040,242	4,540,242	3,954,585	585,657	3,120,112
...	15,477,132	...	...	15,477,132	12,956,433	2,520,699	...
...	...	5,000,000	...	5,000,000	5,000,000	...	116,011,513
...	485,500,000	...	...	485,500,000	485,500,000	...	487,900,000
...	500,000,000	...	(243,848,052)	256,151,948	256,151,948	...	500,000,000
...	...	1,100,000	13,000,000	14,100,000	14,100,000	...	14,120,635
...	...	...	151,803	151,803	151,803	...	8,697
...	48,400,000	...	(8,000,000)	40,400,000	39,729,421	670,579	46,304,981
...	...	13,675,362	(834,638)	12,840,724	12,568,843	271,881	9,569,858
...	...	...	10,000,000	10,000,000	10,000,000	...	...
...	1,032,875	...	...	1,032,875	1,032,875	...	528,500
...	166,500,000	...	(13,000,000)	153,500,000	25,660,011	127,839,989	...
...	1,850,000	...	425,000	2,275,000	1,525,000	750,000	465,979
...	...	5,500,000	...	5,500,000	5,500,000	...	...
...	...	...	845	845	845	...	...
...	...	...	...	...	...	...	114,106,716
...	1,702,039,449	158,800,575	(269,176,127)	1,591,663,897	1,300,865,834	290,798,063	1,729,309,629
...	1,968,982,449	152,800,575	(265,751,127)	1,856,031,897	1,564,203,461	291,828,436	2,024,487,385
Canadian Space Agency							
Grants							
...	4,764,000	1	1,226,000	5,990,001	5,988,952	1,049	5,700,871
Contributions							
...	37,768,000	...	...	37,768,000	33,480,021	4,287,979	30,433,818
Contributions to the Canada/European Space Agency Cooperation Agreement							

Contributions to the Cascade technology demonstration/
enhanced-polar outflow probe small satellite (CASSIOPE
Mission)

...	870,000	...	...	870,000	710,000	160,000	...	2,107,000
...	2,890,000	1	116,105	3,006,106	1,226,872	1,779,234	...	250,000
...	41,528,000	1	116,105	41,644,106	35,416,893	6,227,213	...	32,790,818
...	46,292,000	2	1,342,105	47,634,107	41,405,845	6,228,262	...	38,491,689

Federal Economic Development Agency for Southern Ontario

Grants								
...	22,500,000	...	...	22,500,000	12,242,446	10,257,554	...	...
...	2,326,000	8,070,000	...	10,396,000	...	10,396,000	...	...
...	24,826,000	8,070,000	...	32,896,000	12,242,446	20,653,554	...	...

Contributions

...	176,249,238	...	(17,000,000)	159,249,238	72,218,016	87,031,222	...	...
...	152,849,500	...	(28,000,000)	124,849,500	96,749,805	28,099,695	...	...
...	94,576,557	66,500,000	...	161,076,557	121,669,381	39,407,176	...	...
...	9,600,000	...	...	9,600,000	9,600,000	...	...	...
...	9,571,800	1,704,000	1,264,192	12,539,992	12,539,864	128	...	...
...	1,850,000	1,000,000	...	2,850,000	472,613	2,377,387	...	...
...	...	5,465,190	...	5,465,190	5,465,190	...	...	...
...	...	2,084,320	...	2,084,320	187,500	1,896,820	...	...
...	...	42,500,000	(5,033)	42,494,967	42,494,967	...	...	...
...	444,697,095	119,253,510	(43,740,841)	520,209,764	361,397,336	158,812,428	...	...
...	469,523,095	127,323,510	(43,740,841)	553,105,764	373,639,782	179,465,982	...	...

National Research Council of Canada

Grants								
...	659,000	...	410,000	1,069,000	1,030,262	38,738	...	1,075,845
...	610,000	...	...	610,000	37,500	572,500	...	138,750
...	1,269,000	...	410,000	1,679,000	1,067,762	611,238	...	1,214,595

Contributions

...	152,714,000	...	...	152,714,000	151,214,190	1,499,810	...	162,271,905
...	25,000,000	631,642	2,992,358	28,624,000	28,047,162	576,838	...	14,829,007

Transfer Payments—Concluded

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in							
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	19,277,000	25,723,000	...	45,000,000	45,000,000	...	...	44,000,000
...	5,488,000	...	5,300,000	10,788,000	10,339,033	448,967	...	10,679,646
...	9,300,000	2,132,800	...	11,432,800	11,363,910	68,890	...	10,732,164
...	...	...	1,900,000	1,900,000	1,656,000	244,000	...	...
...	...	...	42,750,000	42,750,000	42,209,096	540,904	...	27,308,959
...	211,779,000	28,487,442	52,942,358	293,208,800	289,829,391	3,379,409	...	269,821,681
...	213,048,000	28,487,442	53,352,358	294,887,800	290,897,153	3,990,647	...	271,036,276
Natural Sciences and Engineering Research Council								
Grants								
...	841,087,000	13,456,837	(408,000)	854,135,837	853,672,873	462,964	...	856,877,967
...	56,580,000	...	...	56,580,000	56,579,999	1	...	56,433,126
...	40,200,000	...	...	40,200,000	39,871,500	328,500	...	40,200,000
...	14,550,750	13,483,116	...	28,033,866	28,033,866	...	...	14,550,750
...	6,880,000	...	...	6,880,000	6,880,000	...	...	6,880,000
...	5,550,000	...	...	5,550,000	5,533,336	16,664	...	2,700,000
...	8,414,750	...	17,407,000	17,407,000	17,407,000	...	...	19,117,125
...	...	...	...	8,414,750	8,414,750	...	...	7,414,750
...	...	10,783,333	...	10,783,333	10,783,333	...	...	...
...	973,262,500	37,723,286	16,999,000	1,027,984,786	1,027,176,657	808,129	...	1,004,173,718
Social Sciences and Humanities Research Council								
Grants								
...	322,080,000	8,000,000	(750,000)	329,330,000	329,330,000	...	...	324,608,188
...	232,418,500	4,513,334	447,088	237,378,922	237,054,796	324,126	...	239,834,809
...	75,983,500	...	...	75,983,500	75,002,901	980,599	...	75,707,401
...	11,800,000	...	...	11,800,000	11,200,000	600,000	...	11,800,000
...	5,500,000	...	...	5,500,000	5,491,667	8,333	...	2,600,000
...	983,000	...	2,646,625	2,646,625	2,646,625	...	...	3,926,000
...	...	...	...	983,000	983,000	...	...	983,000
...	648,765,000	12,513,334	2,343,713	663,622,047	661,708,989	1,913,058	...	659,459,398

Statistics Canada

Contributions

Contribution under the Health information

system

560,800

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(S) Statutory transfer payment.

Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the previous year
	\$	\$
Budgetary (respendable revenues)		
Marketplace frameworks and regulations		
Canadian Intellectual Property Office— Revolving Fund	139,506,364	144,093,753
Appropriation—Office of the Superintendent of Bankruptcy Canada	36,236,000	35,646,393
Appropriation—Corporations Canada	9,136,893	9,136,893
	184,879,257	188,877,039
Competition law enforcement and advocacy	10,954,050	10,954,050
Communications research centre Canada	10,630,860	10,630,860
Total Department—Budgetary	206,464,167	210,461,949
Statistics Canada		
Budgetary (respendable revenues)		
Economics statistics	27,382,606	22,529,947
Social statistics	64,821,233	50,922,819
Census, demography and aboriginal statistics	24,129,629	19,133,372
Internal services	3,666,532	2,738,133
Total Agency—Budgetary	120,000,000	95,324,271
Total Ministry— Budgetary	326,464,167	305,786,220
		308,676,596

Revenues

Department	Current year	Previous year
	\$	\$
Other revenues—		
Return on investments— ⁽¹⁾		
Loans, investments and advances— Business Development Bank of Canada—Dividends	6,402,300	16,830,797
<i>Atlantic Provinces Power Development Act</i>	42,444	93,856
	6,444,744	16,924,653
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures Repayable contributions	360,157	3,503,580
Sundries	6,402,871	14,234,956
Adjustments to prior year's payables	910,514	2,376,384
	17,479,971	15,048,814
	25,153,513	35,163,734
Sales of goods and services—		
Rights and privileges		
Fees for the registration of trademarks, patents and copyrights	147,489,810	146,383,301
Royalties	1,664,710	1,714,848
Licence fees	20,962,101	22,326,313
	170,116,621	170,424,462
Services of a regulatory nature—		
Inspection fees	880,011	831,188
Other services	52,939,896	49,270,854
	53,819,907	50,102,042
Services of a non-regulatory nature	13,018,287	12,824,286
Sales of goods and information products—		
Sales of information products	275,930	280,562
Other fees and charges—		
Fees from <i>Small Business Loans Act</i>	(60,088)	30,000
Fees from <i>Canada Small Business Financing Act</i>	50,627,170	54,194,092
Fees from capital leasing pilot project	161,519	259,129
User charges	574,866	597,957
Deferred revenues	204,584,522	221,101,238
Sundries	2,595,827	3,083,142
	238,483,816	279,265,558
	495,714,561	512,896,910
Proceeds from the disposal of surplus Crown assets	286,399	191,123

Revenues—Continued

	Current year	Previous year
Miscellaneous revenues— Fines— <i>Competition Act</i> and consumer products (various acts)	\$ 11,188,679	\$ 13,357,329
Loans	4,482,370	4,135,917
Contingently recoverable payments	155,096,413	155,066,966
Interest on overdue accounts receivables	901,379	1,334,519
Sundries	12,019,846	10,688,917
	183,688,687	184,583,648
Total Department	711,287,904	749,760,068
Canadian Space Agency		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	124,383	69,017
Adjustments to prior year's payables	276,414	344,289
	400,797	413,306
Sales of goods and services—		
Rights and privileges	1,212,611	1,113,430
Royalties revenues	3,650,297	1,660,161
Services of a non-regulatory nature	4,862,908	2,773,591
	10,497	11,694
Proceeds from the disposal of surplus Crown assets		
Miscellaneous revenues—		
Net gain on exchange	7,029	12,896
Other	363,325	463,788
	370,354	476,684
Total Agency	5,644,556	3,675,275
Copyright Board		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	4,757	---
Adjustments to prior year's payables	7,232	14,676
	12,009	14,676
Proceeds from the disposal of surplus Crown assets		
Miscellaneous revenues—		
Net gain on exchange	1,605,465	512,557
Other	1,501,360	673,160
	3,106,825	1,185,717
Total Agency	2,800,083	---
National Research Council of Canada		
Other revenues—		
Refunds of previous years' expenditures—		
Repayment for goods and services not provided and other miscellaneous refunds	1,605,465	512,557
Adjustments to prior year's payables	1,501,360	673,160
	3,106,825	1,185,717
Sales of goods and services—		
Rights and privileges—		
Pursuant to paragraph 5(1)(e) of the <i>National Research Council Act</i>	9,770,261	9,754,067
Lease and use of public property—		
Pursuant to paragraph 5(1)(e) of the <i>National Research Council Act</i>	4,464,604	4,524,217
Services of a non-regulatory nature—		
Pursuant to paragraph 5(1)(e) of the <i>National Research Council Act</i>	(17)	1,659,082
Sales of goods and information products—		
Pursuant to paragraph 5(1)(e) of the <i>National Research Council Act</i>	10,102,771	11,689,981

Revenues—Concluded

	Current year		Previous year	
	\$		\$	
Other fees and charges— Pursuant to paragraph 5(1)(e) of the <i>National Research Council Act</i> Sundries	53,665,610	56,500,233	308,504	209,214
	53,974,114	56,709,447	56,709,447	
	78,311,733	84,336,794		
Proceeds from the disposal of surplus Crown assets	383,313	282,124		
Miscellaneous revenues	80,436	160,332		
Total Agency	81,882,307	85,964,967		
Natural Sciences and Engineering Research Council				
Other revenues—				
Refunds of previous years' expenditures—		15,277		
Refunds of previous years' expenditures	8,424	609,663		
Repayment of grants and scholarships	1,413,565	169,982		
Adjustments to prior year's payables	103,894			
	1,525,883	794,922		
Sales of goods and services—				
Other fees and charges	60	35		
Proceeds from the disposal of surplus Crown assets	574	875		
Miscellaneous revenues	1,656	1,186		
Total Agency	1,528,173	797,018		
Registry of the Competition Tribunal				
Other revenues—				
Refunds of previous years' expenditures	486	1,581		
Proceeds from the disposal of surplus Crown assets	493	...		
Miscellaneous revenues	76,370	...		
Total Agency	77,349	1,581		
Social Sciences and Humanities Research Council				
Other revenues—				
Refunds of previous years' expenditures—		2,465		
Refunds- Operating expenditures	24,687	3,166,410		
Refunds Transfer payments	2,165,206	136,174		
Adjustments to prior year's payables	59,365			
	2,249,258	3,305,049		

	Current year		Previous year	
	\$		\$	
Proceeds from the disposal of surplus Crown assets	...	...	...	22
Miscellaneous revenues	1,220	1,039		
Total Agency	2,250,478	3,306,110		
Statistics Canada				
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	284,077	305,040		
Adjustments to prior year's payables	370,638	612,242		
	654,715	917,282		
Sales of goods and services—				
Sales of goods and information products	96,244,414	101,199,047		
Proceeds from the disposal of surplus Crown assets	12,655	4,063		
Miscellaneous revenues	1,536,490	946,028		
Miscellaneous	...	1,549		
Foreign exchange revenues	1,536,490	947,577		
Total Agency	98,448,274	103,067,969		
Ministry Summary				
Other revenues—				
Return on investments	6,444,744	16,924,653		
Refunds of previous years' expenditures	35,872,633	41,796,267		
Sales of goods and services	675,133,681	701,206,377		
Proceeds from the disposal of surplus Crown assets	693,931	490,315		
Miscellaneous revenues	185,786,144	186,170,466		
Total Ministry	903,931,133	946,588,078		

(1) Interest unless otherwise indicated.

SECTION 17

2010-2011

PUBLIC ACCOUNTS OF CANADA

Justice

Department

Canadian Human Rights Commission

Canadian Human Rights Tribunal

Commissioner for Federal Judicial
Affairs

Courts Administration Service

Office of the Director of Public
Prosecutions

Offices of the Information and Privacy
Commissioners of Canada

Supreme Court of Canada

CONTENTS

	<i>Page</i>
Strategic outcome and program activity descriptions . . .	17.2
Ministry summary	17.7
Program activity	17.11
Transfer payments	17.14
Details of spendable amounts	17.16
Revenues	17.16

Department

Strategic Outcome

A fair, relevant and accessible justice system that reflects Canadian values.

Program Activity Descriptions

Justice policies, laws and programs

Under Canada's federal system, the administration of justice is an area of shared jurisdiction between the federal government and the provinces. Through this program activity, the Department fulfils its constitutional responsibility to ensure a bilingual and bilingual national legal framework for the administration of justice by developing policies and laws and testing innovative approaches to strengthen the framework within the following domains: criminal law, youth criminal justice, sentencing, marriage and divorce, access to justice and Aboriginal justice. Through this program activity, the Department also provides significant ongoing funding to provinces and territories in support of their constitutional responsibility for the day to day administration of justice.

Office of the federal ombudsman for victims of crime

This program activity raises awareness of the needs and concerns of victims in areas of federal responsibility, provides an independent resource that addresses complaints of victims about compliance with the provisions of the *Corrections and Conditional Release Act* that apply to victims of offenders under federal supervision, and assists victims to access existing federal programs and services.

Strategic Outcome

A federal government that is supported by effective and responsive legal services.

Program Activity Descriptions

Services to government

As a common service provider, the Department of Justice provides an integrated suite of legal advisory, litigation and legislative services to departments and agencies to help them meet their policy and programming priorities and advance the overall objectives of the government. Through this program activity, the Department also provides legal services to the Justice Portfolio and supports the Minister as legal advisor to the Cabinet on complex, whole of government issues.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Canadian Human Rights Commission

Strategic Outcome

Equality, respect for human rights and protection from discrimination by fostering understanding of, and compliance with, the *Canadian Human Rights Act* and the *Employment Equity Act* by federally regulated employers and service providers, as well as the public whom they serve.

Program Activity Descriptions

Human rights dispute resolution program

Resolution in compliance with the *Canadian Human Rights Act* of individual human rights complaints against federal departments and agencies; federally regulated workplaces, crown corporations, private sector organizations; and the public. The resolution of complaints may involve a range of dispute resolution mechanisms, as well as an investigation if unresolved by the parties, prior to a decision by Commissioners. Once a case has been referred to the Canadian Human Rights Tribunal, the Canadian Human Rights Commission (CHRC) litigation team is involved in all mediations, and represents the public interest where appropriate in cases moving through administrative tribunals and the courts.

Discrimination prevention program

Increased equality of opportunity without discrimination on prohibited grounds, in federal and federally regulated workplaces and service centers, through the implementation of the employment equity audits and employer liaison activities. Stakeholder engagement may involve federal departments and agencies, crown corporations and federally regulated workplaces, private sector organizations, provincial and territorial government bodies, international agencies, and non-governmental organizations. Employees and employers within the federal public service and federally

regulated service organizations are covered by the legislation, as well as the public whom they serve.

Human rights knowledge development and dissemination program

Development and dissemination of research, policies, and regulatory instruments to help foster understanding of and compliance with, the *Canadian Human Rights Act* and the *Employment Equity Act* for advice to and use by the Canadian Human Rights Commission (CHRC), federal departments and agencies, crown corporations and federally regulated workplaces, private sector organizations, provincial and territorial government bodies, international agencies, non-governmental organizations and the public. CHRC's international involvement is primarily under the auspices of the United Nations.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Canadian Human Rights Tribunal

Strategic Outcome

Individuals have access, as determined by the *Canadian Human Rights Act* and the *Employment Equity Act*, to fair and equitable adjudication of human rights and employment equity cases that are brought before the Canadian Human Rights Tribunal.

Program Activity Descriptions

Hearings of complaints before the Tribunal

This program inquires into complaints of discrimination to decide, following a hearing before Tribunal members, if particular practices have contravened the *Canadian Human Rights Act*. Tribunal members also conduct hearings into applications from the Canadian Human Rights Commission (CHRC) and requests from employers in order to adjudicate on decisions and directions given by the CHRC under the *Employment Equity Act*.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and

Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Commissioner for Federal Judicial Affairs

Strategic Outcome

An independent and efficient federal judiciary.

Program Activity Descriptions

Payments pursuant to the Judges Act

Payments of salaries, allowance and annuities to federally appointed judges, and their survivors, in the superior courts and courts of appeal in Canada.

Federal judicial affairs

Provides other services to federally appointed judges including language training, editing of the federal courts reports, and services to the Minister of Justice through the Judicial Appointments Secretariat.

Canadian Judicial Council

Administrative support to the various committees established by the Council which is made up of all of the Chief and Associate Chief Justices in Canada as well as the senior judges from the superior courts in Nunavut, Yukon and the Northwest Territories.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Courts Administration Service

Strategic Outcome

The public has timely and fair access, to the litigation processes of the Federal Court of Appeal, the Federal Court, the Court Martial Appeal Court of Canada and the Tax Court of Canada.

Program Activity Descriptions

Registry services

The Registry services processes legal documents and applications for judicial review under the jurisdiction of the Federal Court of Appeal, the Federal Court, the Court Martial Appeal Court of Canada and the Tax Court of Canada. It also ensures the proper court records management and adequate operation of the litigation and court access process.

Judicial services

Judicial services provides direct support to all the Justices through the efforts of judicial assistants, law clerks, jurilinguists, chauffeurs and court attendants, and library personnel. The services provided include research, documentation, revision, editing, and linguistic and terminological advice, the object of which is to assist the judges in preparing their judgments and reasons for judgment.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Office of the Director of Public Prosecutions

Strategic Outcome

Criminal and regulatory offences under federal law are prosecuted in an independent, impartial and fair manner.

Program Activity Descriptions

Drug, Criminal Code, and terrorism prosecution program

This program supports the protection of society against crime through the provision of legal advice and litigation support during police investigations, and the prosecution of: all drug offences under the *Controlled Drugs and Substances Act* and any related organized crime offences throughout Canada, except in Quebec and New Brunswick, where the Office of the Director of Public Prosecutions prosecutes such offences only where charges are laid by the Royal Canadian Mounted Police; proceeds of crime offences; pursuant to understanding with the provinces, *Criminal Code* offences where they are related to drug charges; all *Criminal Code* offences in the three territories; terrorism offences; and war crimes and crimes against humanity offences. This program activity also involves the promotion of federal/provincial/territorial cooperation on criminal justice issues of mutual concern.

Regulatory offences and economic crime prosecution program

This program supports the protection of society against crime through the provision of legal advice and litigation support to federal investigative agencies, and the prosecution of: offences under federal statutes aimed at protecting the environment and natural resources as well as the country's economic and social health (e.g., *Fisheries Act*, *Income Tax Act*, *Copyright Act*, *Canada Elections Act*, *Canadian Environmental Protection Act*, *Competition Act*, *Customs Act*, *Excise Act*, and the *Excise Tax Act*); offences involving fraud against the government; capital market fraud offences; and any organized crime offences related to the foregoing offences. This program also includes the recovery of outstanding federal fines and the promotion of federal/provincial/territorial cooperation on criminal justice issues of mutual concern.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal Services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Offices of the Information and Privacy Commissioners of Canada

Strategic Outcome

The privacy rights of individuals are protected.

Program Activity Descriptions

Compliance activities

Through this program, the Office of the Privacy Commissioner (OPC) conducts audits to assess whether federal and private sector organizations are complying with requirements set out in the two federal privacy laws, carries out reviews of privacy impact assessments and makes recommendations pursuant to the Treasury Board Secretariat policy, and investigates complaints

and responds to inquiries received from individuals and organizations that contact the OPC for advice and assistance on a wide range of privacy-related issues. This program is supported by a legal team that provides legal advice and litigation services, and a research team that offers technical and risk assessment support.

Research and policy development

Through this program, the OPC provides Parliamentarians and other stakeholders with advice and information on potential privacy implications of proposed legislation, government programs and private sector initiatives. As such, the OPC serves as a centre of expertise on emerging privacy issues in Canada and abroad by researching trends and technological developments, monitoring legislative and regulatory initiatives, providing legal, policy and technical analyses on key issues, developing policy positions that advance the protection of privacy rights, and sharing information with stakeholders to advance files of common interest. All of this work leads to more privacy resilient laws, regulations, policies, initiatives and to improved privacy management practices.

Public outreach

Through this program, the OPC delivers a number of public education and communications activities, including speaking engagements and special events, media relations, and the production and dissemination of promotional and educational material. Through public outreach activities, individuals have access to information about privacy and personal data protection to enable them to protect themselves and exercise their rights. The activities also allow organizations to understand their obligations under federal privacy legislation.

Strategic Outcome

Individual's rights under the *Access to Information Act* are safeguarded.

Program Activity Descriptions

Compliance with access to information obligations

The *Access to Information Act* is the legislative authority for the oversight activities of the Information Commissioner, which are: to investigate complaints from individuals and corporations; to review the performance of government institutions; to report the results of investigations/reviews and recommendations to complainants, government institutions, and Parliament; to pursue judicial enforcement; and to provide advice to Parliament on access to information matters.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services—Office of the Privacy Commissioner

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Internal services—Office of the Information Commissioner

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Supreme Court of Canada

Strategic Outcome

The administration of Canada's final court of appeal is effective and independent.

Program Activity Descriptions

Process hearings and decisions

The Office of the Registrar exists to provide the services the Court must have to render its decisions as the Court of last resort. The principal responsibilities of the Office of the Registrar are to provide a full range of administrative and support services to the Judges and to manage cases coming to the Court.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Ministry Summary

Source of authorities					Vote	Disposition of authorities			
Available from previous years	As shown in			Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	258,688,270	...	...	258,688,270	1	...	...	...	...
...	22,310,434	22,310,434	...	22,310,434	1a	...	...	...	...
...	9,323,836	9,323,836	...	9,323,836	1b	...	...	...	...
...	...	...	10,152,185	10,152,185		...	...	...	...
...	...	...	13,030,603	13,030,603		...	...	...	...
...	...	...	10,211,530	10,211,530		...	...	...	...
...	...	...	(215,000)	(215,000)		...	...	...	...
...	...	...	(466,013)	(466,013)		...	...	...	...
...	258,688,270	31,634,270	32,713,305	323,035,845		296,305,685	26,730,160	...	334,506,117
...	386,880,000	...	...	386,880,000	5	...	...	...	...
...	...	2,000,000	...	2,000,000	5a	...	...	...	...
...	...	6,861,000	...	6,861,000	5b	...	...	...	...
...	...	...	215,000	215,000		...	...	...	...
...	...	...	2,000,000	2,000,000		...	...	...	...
...	386,880,000	8,861,000	2,215,000	397,956,000		385,764,244	12,191,756	...	384,929,665
...	66,624,078	...	12,621,937	79,246,015	(S)	79,246,015	...	...	78,734,819
...	78,649	...	(1,011)	77,638	(S)	77,638	...	...	77,638
8,462	...	...	16,639	25,101	(S)	8,754	...	16,347	4,908
...	...	...	80,793	80,793	(S)	80,793	...	...	250,507
8,462	712,270,997	40,495,270	47,646,663	800,421,392		761,483,129	38,921,916	16,347	798,503,654
...	20,110,034	...	...	20,110,034		...	...	...	...
...	...	...	179,867	179,867	10	...	...	...	...
...	...	...	831,370	831,370		...	...	...	...
...	...	...	375,206	375,206		...	...	...	...
...	20,110,034	...	1,386,443	21,496,477		20,339,731	1,156,746	...	19,944,884
...	2,365,078	...	362,583	2,727,661	(S)	2,727,661	...	...	2,684,144
...	...	...	38	38	(S)	38	...	...	...
...	22,475,112	...	1,749,064	24,224,176		23,067,430	1,156,746	...	22,629,028

Ministry Summary—Continued

Available from previous years	Source of authorities			Vote	Disposition of authorities			
	As shown in	Supplementary Estimates	Adjustments, warrants and transfers		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$		\$	\$	\$	\$
Canadian Human Rights Tribunal								
...	4,115,827	...	...	15	...	...	...	3,937,426
...
...	30,399	...	...		...	...	...	...
...	195,234	...	...		...	...	...	...
...
...	111,155	...	...		...	...	...	...
...	4,115,827	...	336,788		4,111,969	340,646	...	3,937,426
...	394,031	...	(69,473)	(S)	324,558	...	...	377,254
...	4,509,858	...	267,315		4,436,527	340,646	...	4,314,680
Commissioner for Federal Judicial Affairs								
...	8,055,138	...	...	20	...	...	...	...
...
...	128,691	...	...		...	...	...	...
...	358,933	...	...		...	...	...	...
...	56,997	...	...		...	...	...	...
...	8,055,138	...	544,621		7,905,708	694,051	...	8,329,525
...	1,608,450	...	...	25	...	...	...	...
...
...	13,003	...	...		...	...	...	...
...	65,173	...	...		...	...	...	...
...	16,540	...	...		...	...	...	...
...	1,608,450	...	94,716		1,584,244	118,922	...	1,637,353
...	...	...	...	(S)	...	...	...	...
...	874,098	...	53,128	(S)	927,226	...	...	995,833
...	428,924,000	...	14,245,201		443,169,201	...	...	427,367,849
...	...	...	452	(S)	...	...	452	...
...	439,461,686	...	14,938,118		453,586,379	812,973	452	438,330,560

Courts Administration Service

...	53,333,242	...	...	53,333,242	30	Program expenditures	...	...	59,231,473	...	...	...
...	...	2,997,853	...	2,997,853	306	Program expenditures	...	...	6,937,909	...	...	...
...	...	146,197	...	146,197		Transfer from: TB Vote 15 ⁽¹⁾
...	...	808,930	...	808,930		TB Vote 25 ⁽¹⁾
...	...	747,313	...	747,313		TB Vote 30 ⁽¹⁾
...	53,333,242	2,997,853	1,702,440	58,033,535		Total—Vote 30	56,779,055	1,254,480	...	...	...	...
...	6,375,551	...	484,051	6,859,602	(S)	Contributions to employee benefit plans	6,859,602	...	...	...	...	...
4,944	...	...	4,074	9,018	(S)	Spending of proceeds from the disposal of surplus Crown assets	4,944	...	4,074	...	...	7,840
...	...	...	31	31	(S)	Refunds of amounts credited to revenues in previous years	31	...	...	...	...	...
4,944	59,708,793	2,997,853	2,190,596	64,902,186		Total Agency—Budgetary	63,643,632	1,254,480	4,074	66,177,222		
Office of the Director of Public Prosecutions												
...	142,862,039	...	...	142,862,039	35	Program expenditures	...	...	...	...	...	...
...	...	4,743,997	...	4,743,997	35a	Program expenditures	...	...	...	...	...	...
...	...	1	...	1	35b	Transfer of \$466,013 from Justice Vote 1	...	...	...	...	...	...
...	...	466,013	...	466,013		Transfer from: Vote 1	...	...	...	...	...	...
...	...	4,479,011	...	4,479,011		TB Vote 15 ⁽¹⁾
...	...	6,196,101	...	6,196,101		TB Vote 25 ⁽¹⁾
...	142,862,039	4,743,998	11,141,125	158,747,162		Total—Vote 35	132,189,548	26,557,614	...	...	...	132,595,635
...	16,017,429	...	(1,871,391)	14,146,038	(S)	Contributions to employee benefit plans	14,146,038	...	...	...	...	14,365,778
...	...	...	221	221	(S)	Refunds of amounts credited to revenues in previous years	221	...	...	...	...	6,840
...	158,879,468	4,743,998	9,269,955	172,893,421		Total Agency—Budgetary	146,335,807	26,557,614	...	146,968,253		
Offices of the Information and Privacy Commissioners of Canada												
...	10,750,062	...	...	10,750,062	40	Office of the Information Commissioner of Canada—Program expenditures	...	...	...	...	...	...
...	...	355,445	...	355,445		Transfer from: TB Vote 5 ⁽¹⁾
...	...	46,768	...	46,768		TB Vote 15 ⁽¹⁾
...	...	202,378	...	202,378		TB Vote 25 ⁽¹⁾
...	...	52,733	...	52,733		TB Vote 30 ⁽¹⁾
...	10,750,062	...	657,324	11,407,386		Total—Vote 40	11,259,378	148,008	...	...	...	10,326,145
...	20,099,185	...	...	20,099,185	45	Office of the Privacy Commissioner of Canada—Program expenditures	...	...	...	...	...	...
...	...	694,048	...	694,048	45b	Office of the Privacy Commissioner of Canada—Program expenditures	...	...	...	...	...	...
...	...	154,976	...	154,976		Transfer from: TB Vote 15 ⁽¹⁾
...	...	980,071	...	980,071		TB Vote 25 ⁽¹⁾
...	...	286,417	...	286,417		TB Vote 30 ⁽¹⁾
...	20,099,185	694,048	1,421,464	22,214,697		Total—Vote 45	20,826,126	1,388,571	...	...	...	20,520,851

Ministry Summary—Concluded

Available from previous years	Source of authorities				Vote	Disposition of authorities					
	As shown in		Adjustments, warrants and transfers			Used in the current year		Lapsed or (overexpended)		Available for use in subsequent years	
\$	\$	\$	\$	\$	(S)	\$	\$	\$	\$	\$	\$
...	3,603,429	...	(251,194)	3,352,235	(S)	3,352,235	...	...	...	3,256,231	...
172	...	...	321	493	(S)	...	...	172	321	...	...
172	34,452,676	694,048	1,827,915	36,974,811							
Total Agency—Budgetary											
Supreme Court of Canada											
...	21,631,955	...	...	21,631,955	50						
...	...	...	...	...	50c						
...	...	...	727,257	727,257							
...	...	...	1,051,876	1,051,876							
...	...	...	404,521	404,521							
...	21,631,955	...	2,183,654	23,815,609	(S)						
...	2,281,275	...	445,917	2,727,192	(S)						
...	5,488,000	...	(442,578)	5,045,422	(S)						
26	...	...	7,065	7,091	(S)						
26	29,401,230	...	2,194,058	31,595,314							
13,604	1,461,159,820	48,931,169	80,083,684	1,590,188,277							
Total Agency—Budgetary											
Total Ministry—Budgetary											

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 25—Operating budget carry forward.

Treasury Board Vote 30—Paylist requirements.

Program Activity

Department	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Justice policies, laws and programs	45,128,734	53,886,039	...	...	397,956,000	385,764,244	...	...	...	...	443,084,734	439,650,283
Services to govern-ment	494,400,912	442,452,452	...	...	...	...	262,923,601	261,083,373	...	...	231,477,311	181,369,079
Internal services	151,568,335	166,237,314	...	...	...	...	27,076,399	27,076,399	...	...	124,491,936	139,160,915
Office of the federal ombudsman	1,367,411	1,302,852	...	...	...	...	...	...	...	...	1,367,411	1,302,852
Sub-total	692,465,392	663,878,657	...	...	397,956,000	385,764,244	290,000,000	288,159,772	...	...	800,421,392	761,483,129
Revenues netted against expenditures	(290,000,000)	(288,159,772)	...	...	(290,000,000)	(288,159,772)	...	...	...	...	...	...
Total Department—Budgetary	402,465,392	375,718,885	...	...	397,956,000	385,764,244	...	...	...	...	800,421,392	761,483,129
Canadian Human Rights Commission												
Human rights dispute resolution program	8,774,974	8,660,164	...	...	...	...	...	...	...	...	8,774,974	8,660,164
Internal services	6,756,835	6,089,067	...	...	...	...	...	...	...	...	6,756,835	6,089,067
Discrimination prevention program	5,176,739	4,986,796	...	...	...	...	...	...	...	...	5,176,739	4,986,796
Human rights knowledge development and dissemination program	3,515,628	3,331,403	...	...	...	...	...	...	...	...	3,515,628	3,331,403
Total Agency—Budgetary	24,224,176	23,067,430	...	...	...	...	...	...	...	...	24,224,176	23,067,430
Canadian Human Rights Tribunal												
Hearings of complaints before the Tribunal	2,122,556	1,783,445	...	...	...	...	...	...	...	...	2,122,556	1,783,445
Internal services	2,654,617	2,653,082	...	...	...	...	...	...	...	...	2,654,617	2,653,082
Total Agency—Budgetary	4,777,173	4,436,527	...	...	...	...	...	...	...	...	4,777,173	4,436,527
Commissioner for Federal Judicial Affairs												
Payments pursuant to the <i>Judges Act</i>	443,169,201	443,169,201	...	...	...	...	...	...	...	...	443,169,201	443,169,201
Federal judicial affairs	8,756,787	8,080,380	...	...	...	...	275,000	206,396	...	...	8,481,787	7,873,984

Program Activity—Concluded

	Operating			Capital		Transfer payments		Revenues netted against expenditures			Non-budgetary		Total
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	Authorities available for use
Canadian Judicial Council													
Internal services	1,792,416	1,673,494	...	...	...	...	...	...	...	1,792,416	1,673,494	...	869,700
Sub-total	454,674,804	453,792,775	...	...	...	...	...	275,000	206,396	...	454,399,804	453,586,379	...
Revenues netted against expenditures	(275,000)	(206,396)	...	...	...	(275,000)	(206,396)	...	...	...	...	...	...
Total Agency—Budgetary	454,399,804	453,586,379	...	...	...	...	...	...	...	...	454,399,804	453,586,379	...
Courts Administration													
Service													
Registry services	26,588,649	25,820,255	...	...	...	...	...	...	...	...	26,588,649	25,820,255	...
Judicial services	19,985,321	19,903,805	...	...	...	...	...	...	...	...	19,985,321	19,903,805	...
Internal services	18,328,216	17,919,572	...	...	...	...	...	...	...	...	18,328,216	17,919,572	...
Total Agency—Budgetary	64,902,186	63,643,632	...	...	...	...	...	...	...	...	64,902,186	63,643,632	...
Office of the Director of Public Prosecutions													
Drug, Criminal Code, and terrorism prosecution program													
Internal services	130,485,971	111,856,195	...	...	...	...	...	...	...	...	130,485,971	111,856,195	...
Regulatory offences and economic crime prosecution program	25,061,160	21,322,446	...	...	...	...	...	...	...	...	25,061,160	21,322,446	...
Sub-total	30,917,893	26,728,769	...	...	...	13,571,603	13,571,603	...	...	...	17,346,290	13,157,166	...
Revenues netted against expenditures	186,465,024	159,907,410	...	...	...	13,571,603	13,571,603	...	...	...	172,893,421	146,335,807	...
Total Agency—Budgetary	172,893,421	146,335,807	...	...	...	...	(13,571,603)	...	...	...	172,893,421	146,335,807	...
Offices of the Information and Privacy Commissioners of Canada													
Compliance activities	9,791,729	9,568,357	...	...	...	...	...	...	...	...	9,791,729	9,568,357	...
Compliance with access to information obligations	8,826,961	8,724,583	...	...	...	...	...	...	...	...	8,826,961	8,724,583	...
Internal services—Office of the Privacy Commissioner	5,404,956	6,740,092	...	...	...	...	...	...	...	...	5,404,956	6,740,092	...
Research and policy development	4,815,905	2,771,809	...	500,000	446,385	...	...	...	...	...	5,315,905	3,218,194	...

Internal services—Office of the Information Commissioner	3,934,247	3,888,617	...	...	...	...	...	...	...	3,934,247	3,888,617
Public outreach	3,701,013	3,297,896	...	...	...	...	...	...	...	3,701,013	3,297,896
Total Agency—Budgetary	36,474,811	34,991,354	...	...	500,000	446,385	...	...	...	36,974,811	35,437,739
Supreme Court of Canada											
Process hearings and decisions	23,064,579	19,726,039	...	...	...	...	...	...	...	23,064,579	19,726,039
Internal services	8,530,735	10,569,652	...	...	...	...	...	...	...	8,530,735	10,569,652
Total Agency—Budgetary	31,595,314	30,295,691	...	...	...	...	...	...	...	31,595,314	30,295,691
Total Ministry—Budgetary	1,191,732,277	1,132,075,705	...	...	398,456,000	386,210,629	...	...	...	1,590,188,277	1,518,286,334

[illegible]

...	4,275,000	...	...	4,275,000	Contributions in support of the Youth Justice Fund	3,770,350	504,650	...	3,796,700
...	3,631,276	...	...	3,631,276	Drug treatment court funding program	3,628,407	2,869	...	3,628,407
...	...	...	...	2,800,000	Contributions under the Special advocates program	1,571,546	1,228,454	...	3,189,195
...	7,175,845	...	(200,000)	6,975,845	Contributions under the Access to Justice in Both Official Languages Support Fund	4,471,689	2,504,156	...	3,295,230
...	2,503,101	979,500	590,000	4,072,601	Contributions under the Justice partnership and innovation program	3,414,908	657,693	...	2,174,057
...	2,000,000	...	475,000	2,475,000	Contributions in support of public security and anti-terrorism—Legal aid	2,470,621	4,379	...	3,834,159
...	1,650,000	...	60,000	1,710,000	Contributions in support of Federal Court ordered counsel cases	1,708,887	1,113	...	1,811,200
...	250,000	...	30,000	280,000	Contributions to the Hague Conference on Private International Law	278,127	1,873	...	286,994
...	80,000	...	(5,000)	75,000	Contributions to the International Institute for the Unification of Private Law (UNIDROIT)	72,026	2,974	...	81,017
...	15,950,000	...	26,741	15,976,741	Contributions in support of the Supporting Families Fund	15,975,107	1,634	...	15,847,819
...	2,250,000	...	...	2,250,000	Integrated Market Enforcement Teams Reserve Fund	491,819	1,758,181	...	70,000
...	384,296,000	8,861,000	2,279,741	395,436,741	Total—Contributions	383,531,062	11,905,679	...	382,781,725
...	386,880,000	8,861,000	2,215,000	397,956,000	Total Department	385,764,244	12,191,756	...	384,929,665
Offices of the Information and Privacy Commissioners of Canada									
Contributions									
...	500,000	...	...	500,000	The Personal Information Protection and Electronic Documents Act Class contribution program	446,385	53,615	...	435,266
...	500,000	...	...	500,000	Total Agency	446,385	53,615	...	435,266
...	387,380,000	8,861,000	2,215,000	398,456,000	Total Ministry	386,210,629	12,245,371	...	385,364,931

Details of Spendable Amounts

Department Budgetary (respendable revenues)	\$		\$	
	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year	
Services to government	262,923,601	261,083,373	229,427,239	
Internal services	27,076,399	27,076,399	...	
Total Department—Budgetary	290,000,000	288,159,772	229,427,239	
Commissioner for Federal Judicial Affairs				
Budgetary (respendable revenues)				
Federal judicial affairs	275,000	206,396	140,068	
Total Agency—Budgetary	275,000	206,396	140,068	
Office of the Director of Public Prosecutions				
Budgetary (respendable revenues)				
Regulatory offences and economic crime prosecution program	13,571,603	13,571,603	10,624,291	
Total Agency—Budgetary	13,571,603	13,571,603	10,624,291	
Total Ministry— Budgetary	303,846,603	301,937,771	240,191,598	

Revenues

	Current year		Previous year	
	\$		\$	
Department				
Other revenues—				
Refunds of previous years' expenditures—				
Other government departments	145,776		22,285	
Sundries	695,065		383,281	
Adjustments to prior year's payables	7,181,127		12,433,762	
	8,021,968		12,839,328	
Sales of goods and services—				
Services of a regulatory nature—				
Divorce registrations	720,126		800,557	
Family orders agreements and enforcements assistance	7,371,267		7,399,677	
	8,091,393		8,200,234	
Services of a non-regulatory nature	328,628,316		261,972,555	
Net Vote legal services revenues	336,719,709		270,172,789	
	16,639		9,077	
Proceeds from the disposal of surplus Crown assets				
Miscellaneous revenues—				
Fines and forfeitures	367,374		397,771	
Rental of dwellings and utilities	97,017		89,988	
Crown corporation billings	75,272		114,483	
Sundries	439,708		344,182	
	979,371		946,424	
Total Department	345,737,687		283,967,618	
Canadian Human Rights Commission				
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	17,635		34,019	
Adjustments to prior year's payables	283,666		51,423	
	301,301		85,442	
Proceeds from the disposal of surplus Crown assets	38		...	
Miscellaneous revenues	635		625	
Total Agency	301,974		86,067	

Revenues—Continued

Canadian Human Rights Tribunal

Other revenues—

Refunds of previous years' expenditures—
Refunds of previous years' expenditures
Adjustments to prior year's payables

Miscellaneous revenues

Total Agency

Commissioner for Federal Judicial Affairs

Other revenues—

Refunds of previous years' expenditures—
Refunds of previous years' expenditures
Adjustments to prior year's payables

Sales of goods and services—

Services of a non-regulatory nature

Proceeds from the disposal of surplus Crown assets
Miscellaneous revenues—
Judges' Public Service Superannuation Account
deductions

Total Agency

Courts Administration Service

Other revenues—

Refunds of previous years' expenditures—
Refunds of previous years' expenditures
Adjustments to prior year's payables

Sales of goods and services—

Services of a regulatory nature—

Filing fees

Court costs

Sales of goods and information products—
Sales from photocopies

Current year	Previous year
\$	\$
742	977
...	2,766
742	3,743
90	55
832	3,798
231	6,529
447	...
678	6,529
206,396	140,068
452	...
13,373,817	13,062,793
13,581,343	13,209,390
37,332	27,655
113,836	262,594
151,168	290,249
1,465,425	1,398,896
21,700	18,000
1,487,125	1,416,896
195,708	215,985
1,682,833	1,632,881

Current year	Previous year
\$	\$
4,074	4,944
5,060,000	12,118,207
1,231,524	1,671
6,291,524	12,119,878
8,129,599	14,047,952
Office of the Director of Public Prosecutions	
Office revenues—	
Refunds of previous years' expenditures—	
Refunds of previous years' expenditures	120,691
Adjustments to prior year's payables	3,023,880
	78,211
	3,144,571
331,581	
Sales of goods and services—	
Services of a non-regulatory nature—	
Charge revenues credited to the vote	15,502,806
	12,133,838
Miscellaneous revenues—	
Fines and forfeitures	1,184,269
Rental of dwellings and utilities	355,982
Crown corporation billing	10,195
Sundries	8,686
	9,196
5,903	
1,559,642	1,029,373
20,207,019	13,494,792
Offices of the Information and Privacy Commissioners of Canada	
Other revenues—	
Refunds of previous years' expenditures—	
Refunds of previous years' expenditures	98,774
Adjustments to prior year's payables	83,950
	85,480
100,977	
184,254	184,927
321	172
1,840	847
Proceeds from the disposal of surplus Crown assets	
Miscellaneous revenues	
186,415	185,946

Revenues—Concluded

	Current year	Previous year
	\$	\$
Supreme Court of Canada		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	6,686	19,836
Adjustments to prior year's payables	134,022	39,928
	140,708	59,764
Sales of goods and services—		
Lease and use of public property	6,291	5,676
Sales of goods and information products—		
Sale of Supreme Court Bulletin	3,900	3,600
Sale of reasons for judgment	2,326	4,320
	6,226	7,920
Other fees and charges—		
Photocopies	19,944	29,483
Filing fees	68,193	68,500
Sundries	25,175	25,708
	113,312	123,691
	125,829	137,287
Proceeds from the disposal of surplus Crown assets	7,065	12,100
Miscellaneous revenues—		
Judges' contributions towards annuities	39,312	53,479
Total Agency	312,914	262,630
Ministry Summary		
Other revenues—		
Refunds of previous years' expenditures	11,945,390	13,801,563
Sales of goods and services	354,237,573	284,216,863
Proceeds from the disposal of surplus Crown assets	28,589	26,293
Miscellaneous revenues	22,246,231	27,213,474
Total Ministry	388,457,783	325,258,193

SECTION 18

2010-2011

PUBLIC ACCOUNTS OF CANADA

National Defence

Department

Canadian Forces Grievance Board
Military Police Complaints Commission
Office of the Communications Security
Establishment Commissioner

CONTENTS

	<i>Page</i>
Strategic outcome and program activity descriptions ..	18.2
Ministry summary	18.6
Program activity	18.9
Transfer payments	18.11
Details of spendable amounts	18.13
Revenues	18.15

Department

Strategic Outcome

Resources are acquired to meet government defence expectations.

Program Activity Descriptions

Equipment acquisition and disposal

This program acquires and disposes of equipment required for Canadian Forces operations. This includes the acquisition of new & replacement capabilities or capital improvements to in-service equipment and their disposal at the end of their service life. Equipment acquisition occurs primarily through collaboration with Public Works and Government Services (PWGSC), Industry Canada (IC) and the vendors. Equipment acquisition activities include defining requirements, engineering design, sourcing, validation of requirements, developing procurement strategy, contracting, contract negotiation and award, contract administration and management, project management of equipment acquisitions.

Real property and informatics infrastructure acquisition and disposal

An extensive portfolio of land, works, buildings and informatics required to support the delivery of defence operations. The real property and informatics infrastructure acquisition and disposal program aims to ensure that the right real property and informatics is acquired and disposed of, and is available where and when needed, while providing value for money, advancing objectives for the greening of government land and buildings, and adhering to best practices for asset life-cycle management. Program activities include working with stakeholders to define requirements; updating the real property and informatics development and management plans; managing projects for new and replacement construction; and identifying and eliminating excess facilities. Real property and informatics are acquired through construction and recapitalization, purchase or capital

leases, and disposed of through deconstruction, sale or transfer. The activity includes the Capital assistance program (CAP) which is a capital contribution program under which Defence makes financial contributions to support the transfer of infrastructure facilities to provinces, territories, municipalities and/or their agencies. CAP projects support real property goals and objectives by encouraging cost-effective solutions for the provision of infrastructure on bases and wings across Canada.

Recruiting of personnel and initial training

This program will promote National Defence as a preferred workplace with the general public and to recruit new hires for a broad range of trades and other general, professional and scientific occupations. This involves deepening Defence's connections to the various educational and ethnic communities to attract the right number and mix of people who have the skills needed to contribute to meeting the Defence Mission. Engaging in effective leadership, strategic planning, and targeted outreach activities will ensure that proactive measures are taken to address the challenges arising from current labour market pressures for specific skill sets within certain geographic locations. The program will attract, select and enrol personnel and conduct initial training (basic recruit and occupational training) to military members to the Operational Functional Point. This ensures that sufficient personnel are recruited and trained with the needed skills in the appropriate occupation, now and into the future, to meet Defence requirements. This is accomplished through the provision of recruitment centres, recruitment campaigns, advertising and other outreach activities as well as the necessary training staff, facilities and associated supports.

Defence science and technology

This program provides the Government of Canada with critical scientific knowledge and innovation to address defence & security challenges and needs. The S&T program includes direction setting, program planning, program management, and capability management,

execution and assessment. The program comprises multi-year projects with activities in research, technology development, analysis and experimentation applied to inform, enable and respond to Canada's defence and security priorities over multiple time horizons extending up to a 20-year outlook. The scientific knowledge and innovation generated from these activities informs decisions on Defence capability acquisitions, readiness preparation and the conduct of operations in response to Government priorities. Activities under this program draw on internal capability and make extensive use of partnerships with Canadian industry and academia as well as international organizations.

Strategic Outcome

National Defence is ready to meet Government defence expectations.

Program Activity Descriptions

Land readiness

This program provides Canada with a combat-capable, multi-purpose army. The program will generate and sustain relevant, responsive, combat capable land forces that are effective across the spectrum of conflict, from peacekeeping and nation building to war fighting. This is accomplished by bringing land forces to a state of readiness for operations, assembling and organizing land personnel, supplies, and materiel as well as the provision of individual and collective training to prepare land forces to defend Canadian interests domestically, continentally and internationally.

Aerospace readiness

This program will provide Canada with a combat-capable, multi-purpose Air Force. The program will generate and sustain relevant, responsible, combat capable aerospace forces that are able to respond to the spectrum of tasks, as may be directed by the Government, within the required response time. This is accomplished by bringing aerospace forces to a state of readiness for opera-

Program Activity Descriptions

International peace, stability and security

This program will contribute to global peace and security by conducting global CF operations, across the spectrum from humanitarian assistance to combat, in concert with national and international partners, to achieve timely and decisive results in support of Canada's national interests. This is accomplished through the mobilization and deployment of forces internationally. Canadian expeditionary force command is the operational command responsible for all Canadian Forces (CF) international operations, with the exception of operations conducted solely by special operations forces elements.

Situational awareness

The government of Canada and Defence require an accurate and timely security picture and comprehensive situational awareness and threat knowledge for Canada and abroad. This program will provide credible, reliable and sustained intelligence services to Defence in support of decision making and military operations, as well as, support to other government departments in the defence and security of Canada. Work activities include geospatial intelligence, imagery intelligence, signals intelligence, and counter intelligence. The program also ensures the acquisition and use of information from the global information infrastructure to provide foreign intelligence to support Government of Canada intelligence priorities. This is accomplished through the collection, dissemination and analysis of electronic information. The program will ensure the provision of advice, guidance and services to help protect electronic information and information infrastructures of importance to the Government of Canada as well as technical and operational assistance to federal law enforcement and security agencies in the performance of their lawful duties.

Canadian peace, stability and security

This program employs the Canadian Forces in the conduct of operations to ensure the safety and security of Canadians and the defence of Canada. These operations include protecting Canada's sovereignty, responding to domestic disasters or humanitarian crisis, supporting domestic security requirements, and conducting search and rescue activities. This is accomplished through the mobilization and deployment of forces within Canada. Canada Command is responsible for the conduct of all Canadian Forces domestic operations – routine and contingency – and is the national operational authority for the defence of Canada.

Continental peace, stability and security

This program employs the Canadian forces in the conduct of operations, both independently and in conjunction with allies, for the defence of North America and its approaches. Activities under this program include continental operations as required in accordance with Government of Canada policy. This is accomplished through the mobilization and deployment of forces for the defence of North America and its approaches. Canada Command is responsible for the conduct of all continental operations – routine and contingency – and is the national operational authority for the defence of North America and its approaches.

Strategic Outcome

Care and support to the Canadian Forces and contribution to Canadian society.

Program Activity Descriptions

Defence team personnel support

The defence team personnel support program will provide a broad spectrum of support services such as finan-

tions, by assembling, and organizing aerospace personnel, supplies, and materiel. This includes the training and equipping of aerospace forces and the provision of their means of deployment, sustainment and recovery to defend Canadian interests domestically, continentally and internationally.

Joint and common readiness

This program will ensure Defence is ready to operate in a joint capacity, as directed by Government, to respond to domestic, continental and international requirements within the required response time. The program will generate and sustain forces for activities, operations and organisations in which elements of at least two services (e.g. Navy, Army, Air Force) participate. This is accomplished through the provision of training of a joint and common nature, the equipping of forces and the provision of their means to deploy in a joint capacity.

Maritime readiness

This program provides Canada with a combat-capable, multi-purpose Navy. The program will generate and sustain relevant, responsive, combat capable maritime forces that are able to respond to a spectrum of tasks, as may be directed by the Government, within the required response time. This is accomplished by bringing maritime forces to a state of readiness for operations, by assembling, and organizing maritime personnel, supplies, and materiel. This includes the training and equipping of forces and the provision of their means of deployment, sustainment and recovery to defend Canadian interests domestically, continentally and internationally.

Strategic Outcome

Defence operations improve peace, stability and security wherever deployed.

cial support for education and housing and facilities services, as well as, benefits to military personnel and their families. The program will also provide learning support to Defence civilians. This program is necessary as the provision of fair and equitable support is a key element of the social contract between the national and its military personnel that is essential to enhance personnel readiness and deployability, and establish the Canadian Forces as an employer of choice and learning institution.

Canadian identity

This program preserves and promotes Canadian identity by providing youth programs, ceremonial activities and the preservation of military history. The program is necessary to demonstrate the military heritage and proficiency of the Canadian Forces (CF) to Canadians and inform them of the military profession and practice in Canada. This is realized through initiatives such as ceremonial and band performances, CF museums, CF history and heritage books, web content and the Cadets.

Environment protection and stewardship

This program promotes public health and safety and supports sustainable development on Defence lands and wherever Defence operates. It delivers multi-faceted real property/infrastructure environmental protection and stewardship compliant with applicable legislation and federal policy that extends through every level of departmental decision-making.

Non-security support

Defence is strongly committed to contributing to Canadian society in non-operational roles. The program will provide supports to develop national competency in defence issues and to the whole of government approach by sharing information with other government departments and non-governmental organizations. This may include the provision of grants to researchers to generate knowledge related to defence issues or provide meteorological or mapping information to other government de-

partments in the interest of information sharing on horizontal initiatives.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Canadian Forces Grievance Board

Strategic Outcome

Findings and recommendations of the Canadian Forces Grievance Board are implemented and lead to improved conditions of service for members of the Canadian Forces.

Program Activity Descriptions

Review Canadian Forces grievances

The Chief of the Defence Staff refers grievances as prescribed under Queen's Regulations and Orders for the Canadian Forces as well as every grievance concerning

a decision or an act of the Chief of the Defence Staff in respect of a particular officer or non-commissioned member to the Board for its findings and recommendations. The Board conducts objective and transparent reviews of grievances with due respect to fairness and equity for each member of the Canadian Forces, regardless of rank or position. It ensures that the rights of military personnel are considered fairly throughout the process and that its Board Members act in the best interest of the parties concerned. The findings and recommendations it issues are not only based in law but form precedents that may facilitate change within the Canadian Forces. As an administrative tribunal designed to review grievances, the Board must ensure that its recommendations comply with the law and can be implemented in accordance with its enabling legislation, relevant human rights legislation and the Canadian Charter of Rights and Freedoms.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Military Police Complaints Commission

Strategic Outcome

Conduct complaints against the Military Police and interference complaints by the Military Police are resolved in a fair and timely manner and recommendations made are implemented by the Department of National Defence and/or the Canadian Forces.

Program Activity Descriptions

Complaints resolution

This program aims to successfully resolve complaints about the conduct of military police members as well as complaints of interference with military police investigations by overseeing and reviewing all complaints received. This program is necessary to help the military police to be as effective and as professional as possible in their policing duties and functions.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Office of the Communications Security Establishment Commissioner

Strategic Outcome

Internal services

The Communications Security Establishment Canada performs its duties and functions in accordance with the laws of Canada and with due regard for the privacy of Canadians.

Program Activity Descriptions

The Communications Security Establishment Canada review program

The program activity provides independent review by the Office of the Communications Security Establishment Commissioner of the lawfulness of the activities of the Communications Security Establishment Canada. The core functions of this program consist in reviewing the Communications Security Establishment Canada's activities to ensure they comply with the laws of Canada in general and, in particular, the *Canadian Charter of Rights and Freedoms*, the *National Defence Act*, the *Criminal Code* and the *Privacy Act*. If the commissioner believes that an activity of the Communications Security Establishment of Canada carried out under its foreign intelligence or its information technology security mandates may not be in compliance with the law, he/she is required to inform the Minister of National Defence and the Attorney General of Canada, accordingly. Through this program activity, and in response to any complaint filed by Canadian citizens and permanent residents of Canada, the commissioner may undertake any investigation that he/she considers necessary. In addition, the commissioner has a duty under the *Security of Information Act* to receive information from persons who are permanently bound to secrecy if they wish to claim a public interest defence for divulging classified information (referred to in the Act as special operational information) about the Communications Security Establishment Canada.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and programs that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Ministry Summary

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				
\$	\$	\$	\$		\$	\$	\$
...	14,648,628,360	...	...	1			
...	...	72,085,067	...	1a			
...	...	596,916,624	...	1b			
...	508,000				
...	890,000				
...	7,944,959				
...	339,051,002				
...	24,795,653				
...	(810,400)				
...	(80,369)				
...	(467,995)				
...	14,648,628,360	669,001,691	371,830,850		14,759,621,065	929,839,836	14,792,352,787
...	4,854,571,544	...	...	5			...
...	339,422,068	...	...	5a			
...	102,310,998	...	...	5b			
...	...	3,138,000	...				
...	...	71,404,467	...				
...	...	(630,000)	...				
...	...	(213,000)	...				
...	...	(2,012,500)	...				
...	...	(852,000)	...				
...	...	(48,386,400)	...				
...	...	(2,000,000)	...				
...	...	(63,000)	...				
...	...	(25,970)	...				
...	...	(2,500,000)	...				
...	...	(838,000)	...				
...	...	(671,600)	...				
...	...	(730,000)	...				
...	...	(650,000)	...				
...	4,854,571,544	441,733,066	14,969,997		3,807,286,445	1,503,988,162	3,343,432,298

10	Grants and contributions	227,242,267	...	...	227,242,267	10a	Transfer of \$18,386,400 from National Defence	...	...	229,850,925
10a	Vote 5	...	1	...	...	10b	Transfer of \$30,000,000 from National Defence	...	...	...
10b	Vote 5	...	1	...	...		Transfer from Vote 5	...	...	...
	Transfer to Vote 5	...	...	48,386,400	48,386,400		Transfer to Vote 5	...	...	...
		...	...	(3,138,000)	(3,138,000)			...	...	...
	Total—Vote 10	227,242,267	2	45,248,400	272,490,669			260,863,017	11,627,652	...
(S)	Contributions to employee benefit plans	362,592,783	...	(26,414,732)	336,178,051			336,178,051	...	...
(S)	Contributions to employee benefit plans—Members of the military	1,001,715,141	...	116,044,654	1,117,759,795			1,117,759,795	...	1,131,130,369
(S)	Minister of National Defence—Salary and motor car allowance	78,649	...	(1,011)	77,638			77,638	...	77,638
(S)	Payments under the <i>Supplementary Retirement Benefits Act</i>	5,459,452	...	(966,848)	4,492,604			4,492,604	...	5,005,914
(S)	Payments under Parts I-IV of the <i>Defence Services Pension Continuation Act</i>	1,159,415	...	(229,747)	929,668			929,668	...	1,054,026
(S)	Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan	64,272	...	(18,952)	45,320			45,320	...	70,175
(S)	Collection agency fees	...	...	2,408	2,408			2,408	...	11,625
(S)	Spending of proceeds from the disposal of surplus Crown assets	10,165,423	...	11,741,359	21,906,782			11,000,773	...	9,883,277
	Total budgetary	10,165,423	21,101,511,883	1,110,734,759	532,206,378	22,754,618,443		20,298,256,784	2,445,455,650	10,906,009
		75,079,867	...	...	...	75,079,867		(3,769,446)	...	19,855,669,897
L11c	Authorization for working capital advance account as established by Vote L20b, <i>Appropriation Act No. 1, 1976</i> . Limit \$120,000,000 (Net)	...	...	...	...	...		78,849,313	...	(2,082,092)
	Total Department—	10,165,423	21,101,511,883	1,110,734,759	532,206,378	22,754,618,443		20,298,256,784	2,445,455,650	10,906,009
	Budgetary	75,079,867	...	...	...	75,079,867		(3,769,446)	...	78,849,313
	Non-budgetary	...	...	...	...	...		...	...	19,855,669,897
		...	...	...	...	...		...	...	(2,082,092)
15	Canadian Forces Grievance Board	6,053,383	...	...	6,053,383			4,954,831	1,527,431	...
	Program expenditures	...	...	93,468	93,468			...	...	5,094,518
	Transfer from: TB Vote 15 (i)	...	...	294,853	294,853			570,814	...	570,436
	TB Vote 25 (ii)	...	...	40,558	40,558			...	...	...
	TB Vote 30 (ii)	...	...	...	...	...		756	...	...
(S)	Total—Vote 15	6,053,383	...	428,879	6,482,262			...	...	...
(S)	Contributions to employee benefit plans	587,755	...	(16,941)	570,814			...	...	...
(S)	Spending of proceeds from the disposal of surplus Crown assets	327	...	429	756			...	...	...
327	Total Agency—Budgetary	6,641,138	...	412,367	7,053,832			5,526,401	1,527,431	5,664,954

Ministry Summary—Concluded

Available from previous years	Source of authorities				Vote	Disposition of authorities					
	As shown in		Adjustments, warrants and transfers	Total available for use		Used in the current year		Lapsed or (overexpended)	Available for use in subsequent years		
	Main Estimates	Supplementary Estimates				\$	\$		\$	\$	
\$	\$	\$	\$	\$		\$	\$	\$	\$	\$	\$
...	4,388,419	...	...	4,388,419	20						
...	...	2,081,900	...	2,081,900	20b						
...	...	...	71,718	71,718							
...	...	...	158,049	158,049							
...	...	...	61,035	61,035							
...	4,388,419	2,081,900	290,802	6,761,121	(S)		4,182,558	2,578,563	...	4,408,590	
...	296,879	...	(56,346)	240,533	(S)		240,533	...	...	274,942	
...	...	...	66	66			...	...	66	...	
...	4,685,298	2,081,900	234,522	7,001,720			4,423,091	2,578,563	66	4,683,532	
Office of the Communications Security Establishment Commissioner											
...	1,970,519	...	...	1,970,519	25						
...	...	...	68,226	68,226							
...	...	...	82,944	82,944							
...	1,970,519	...	151,170	2,121,689	(S)		1,473,478	648,211	...	1,389,691	
...	129,506	...	2,976	132,482			132,482	...	...	142,885	
...	2,100,025	...	154,146	2,254,171			1,605,960	648,211	...	1,532,576	
10,165,750	21,114,938,344	1,112,816,659	533,007,413	22,770,928,166			20,309,812,236	2,450,209,855	10,906,075	19,867,550,959	
75,079,867	...	...	...	75,079,867			(3,769,446)	...	78,849,313	(2,082,092)	

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 25—Operating budget carry forward.

Treasury Board Vote 30—Paylist requirements.

Program Activity

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total			Total			Total			Total			Total			Total		
	authorities used in the current year	for use	\$	authorities used in the current year	for use	\$	authorities used in the current year	for use	\$	authorities used in the current year	for use	\$	authorities used in the current year	for use	\$	authorities used in the current year	for use	\$
Land readiness—																		
Budgetary	4,117,454,354	3,315,278,186		114,474,315	65,053,738		...	...	29,596,406	29,596,857	...	...	...	(1,251,006)	...	4,202,136,263	3,350,735,067	
Non-budgetary	...	...	...	...	...	...	...	...	...	...	24,917,552	...	...	...	...	24,917,552	(1,251,006)	
Equipment acquisition and disposal																		
Budgetary	150,723,953	251,644,643	3,232,044,397	2,528,130,176	...	...	...	...	...	138	...	...	...	...	...	3,382,768,350	2,779,774,681	
International peace, stability and security—																		
Budgetary	1,977,757,049	2,030,972,235	541,120,892	225,196,307	251,049,480	244,018,353	...	...	16,431,098	187,340,530	...	...	...	(4,689,916)	...	2,753,496,323	2,312,846,365	
Non-budgetary	...	...	...	...	...	...	...	...	...	...	93,413,814	...	...	...	...	93,413,814	(4,689,916)	
Aerospace readiness—																		
Budgetary	2,398,873,401	1,758,937,949	88,047,492	39,843,800	...	...	...	...	68,831,631	17,085,591	...	...	...	402,603	...	2,418,089,262	1,781,696,158	
Non-budgetary	...	...	...	...	...	...	...	...	...	...	(8,019,047)	...	...	...	...	(8,019,047)	402,603	
Joint and common readiness—																		
Budgetary	2,151,992,734	2,071,882,517	202,443,584	128,520,026	...	...	...	...	12,096,973	12,482,532	...	...	...	467,277	...	2,342,339,345	2,187,920,011	
Non-budgetary	...	...	...	...	...	...	...	...	...	...	(9,307,234)	...	...	...	...	(9,307,234)	467,277	
Maritime readiness—																		
Budgetary	2,029,503,438	2,133,063,798	35,104,078	45,506,044	...	...	...	...	19,462,006	14,247,044	...	...	...	...	...	2,045,145,510	2,164,322,798	
Non-budgetary	...	...	...	...	...	...	...	...	...	...	(37,014,227)	...	...	1,858,330	...	(37,014,227)	1,858,330	
Internal services																		
Budgetary	1,342,451,925	1,041,870,609	63,865,419	128,896,870	...	...	...	...	190,579,475	41,130,333	...	...	...	...	...	1,215,737,869	1,129,637,146	
Situational awareness																		
Budgetary	542,390,460	583,572,841	154,347,821	192,657,428	...	...	...	...	1,268,000	714,049	...	...	...	469,381	...	695,470,281	775,516,220	
Non-budgetary	...	...	...	...	...	...	...	...	...	...	(9,349,134)	...	...	...	...	(9,349,134)	469,381	
Real property and informatics																		
infrastructure acquisition and disposal	58,391,743	43,477,676	796,986,432	371,263,654	4,334,819	306,570	...	...	115,384	103,001	...	...	...	...	...	859,597,610	414,944,899	
Defence team personnel support—																		
Budgetary	751,877,163	976,704,919	15,580,281	28,326,557	5,510,745	5,500,086	...	...	100,242,659	104,515,162	...	...	...	(100,975)	...	672,725,530	906,016,400	
Non-budgetary	...	...	...	...	...	...	...	...	...	...	2,011,213	...	...	...	...	2,011,213	(100,975)	
Recruiting of personnel and initial training—																		
Budgetary	654,772,207	1,115,788,861	9,337,526	4,871,415	...	...	...	...	1,672,296	2,797,381	...	...	...	...	...	662,437,437	1,117,862,895	
Non-budgetary	...	...	...	...	...	...	...	...	...	...	(523,295)	...	...	...	...	(523,295)	26,272	
Defence science and technology																		
Canadian identity	343,765,495	354,296,990	31,615,171	32,995,815	120,000	37,241	...	...	3,535,989	2,382,643	...	...	...	...	...	371,964,677	384,947,403	
Canadian peace, stability and security	338,169,842	341,007,212	11,095,648	11,511,884	1,227,000	1,227,000	...	...	183,541	144,190	...	...	...	...	...	350,311,949	353,601,906	
	395,437,379	309,675,028	6,431,081	1,907,539	7,059,217	7,055,518	...	...	222,991	146,263	...	...	...	...	...	408,704,686	318,491,822	

Program Activity—Concluded

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Continental peace, stability and security—																		
Budgetary	211,284,595	190,727,011	...	5,352,457	965,616	...	...	...	...	17,590,306	705,876	...	...	...	...	199,046,746	190,986,751	...
Non-Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	18,950,225	(951,412)	(951,412)
Environment protection and stewardship	144,266,484	116,012,182	...	3,347,209	1,584,727	4,957,000	4,957,000	4,957,000	...	112,953	76,366	...	...	...	...	152,457,740	122,477,543	...
Non-security support	18,411,061	4,695,026	...	77,804	54,849	3,700,000	3,228,841	...	...	...	1,499,997	...	...	...	...	22,188,865	6,478,719	...
Sub-total—	17,627,523,283	16,639,607,683	5,311,274,607	3,807,286,445	277,958,261	266,330,609	462,137,708	414,967,953	...	...	...	...	...	...	...	22,754,618,443	20,298,256,784	...
Budgetary	...	...	...	...	...	...	(462,137,708)	(414,967,953)	...	75,079,867	(3,769,446)	...	...	...	...	75,079,867	(3,769,446)	(3,769,446)
Non-Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Revenues netted against expenditures	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Department—	17,165,385,575	16,224,639,730	5,311,274,607	3,807,286,445	277,958,261	266,330,609	...	...	...	...	...	...	...	...	...	22,754,618,443	20,298,256,784	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Canadian Forces Grievance Board																		
Review Canadian Forces grievances	3,725,873	2,278,647	...	...	...	...	...	...	...	...	...	...	...	...	...	3,725,873	2,278,647	...
Internal services	3,327,959	3,247,754	...	...	...	...	...	...	...	...	...	...	...	...	...	3,327,959	3,247,754	...
Total Agency—Budgetary	7,053,832	5,526,401	...	...	...	...	...	...	...	...	...	...	...	...	...	7,053,832	5,526,401	...
Military Police Complaints Commission																		
Complaints resolution	3,736,258	2,288,304	...	...	...	...	...	...	...	...	...	...	...	...	...	3,736,258	2,288,304	...
Internal services	3,265,462	2,134,787	...	...	...	...	...	...	...	...	...	...	...	...	...	3,265,462	2,134,787	...
Total Agency—Budgetary	7,001,720	4,423,091	...	...	...	...	...	...	...	...	...	...	...	...	...	7,001,720	4,423,091	...
Office of the Communications Security Establishment Commissioner																		
The Communications Security Establishment Canada review program	1,547,171	1,144,183	...	...	...	...	...	...	...	...	...	...	...	...	...	1,547,171	1,144,183	...
Internal services	707,000	461,777	...	...	...	...	...	...	...	...	...	...	...	...	...	707,000	461,777	...
Total Agency—Budgetary	2,254,171	1,605,960	...	...	...	...	...	...	...	...	...	...	...	...	...	2,254,171	1,605,960	...
Total Ministry—	17,181,695,298	16,236,195,182	5,311,274,607	3,807,286,445	277,958,261	266,330,609	...	...	...	...	...	...	...	...	...	22,770,928,166	20,309,812,236	...
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Non-Budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	75,079,867	(3,769,446)	(3,769,446)

Transfer Payments

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in		Adjustments, warrants and transfers	Total available for use	Used in the current year		
	Man Estimates	Supplementary Estimates			Variance	for use in subsequent years	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$	\$
Department Grants							
...	2,500,000	...	...	2,500,000	229,105	...	2,408,230
...	1,500,000	...	...	1,500,000	...	...	1,500,000
...	409,000	...	...	409,000	...	...	403,000
...	409,000	...	...	409,000	...	...	403,000
...	100,000	...	...	100,000	...	...	100,000
Security and Defence Forum class grant							
Named grant to the Institute of Environmental Monitoring and Research							
Class Grant program to the national offices of the Cadet Leagues of Canada:							
Navy League of Canada							
Army Cadet League of Canada							
Air Cadet League of Canada							
Conference of Defence Associations named grant program							
(S) Payments to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan							
...	64,272	...	(18,952)	45,320	...	...	70,175
Civil pensions and annuities: Mr. R. P. Thompson							
...	17,853	...	...	17,853	10,659	...	14,641
...	...	...	25,300	25,300	...	...	24,660
...	5,409,125	...	6,348	5,415,473	5,175,709	239,764	5,326,706
Contributions							
North Atlantic Treaty Organization contribution program:							
...	126,860,605	...	11,910,671	138,771,276	138,771,276	...	73,278,163
...	48,489,651	1	30,361,110	78,850,762	78,850,762	...	57,780,086
...	12,635,223	...	(3,459,717)	9,175,506	9,175,506	...	60,327,246
...	10,152,420	...	...	10,152,420	4,182,858	...	549,468
...	2,699,515	...	...	2,699,515	2,195,383	...	2,434,675
...	13,175,000	...	(8,840,181)	4,334,819	306,570	...	400,409
...	...	1	11,400,000	11,400,001	10,842,568	...	9,396,045
...	5,459,452	...	(966,848)	4,492,604	4,492,604	...	5,005,914

Transfer Payments—Concluded

Available from previous years	Source of authorities				Disposition of authorities			
	As shown in		Adjustments, warrants and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	\$	\$						
\$	\$	\$	\$	\$	\$	\$	\$	\$
...	...	...	4,028,117	4,028,117	4,028,117	...	...	5,684,225
...	...	...	2,841,100	2,841,100	2,837,401	3,699	...	2,710,657
...	1,159,415	...	(229,747)	929,668	929,668	...	...	1,054,026
...	190,000	...	...	190,000	190,000	...	...	190,000
...	...	...	120,000	120,000	37,241	82,759	...	98,334
...	6,595,000	...	(3,138,000)	3,457,000	3,457,000	...	...	9,248,000
...	1,100,000	...	...	1,100,000	857,946	242,054	...	145,275
...	...	...	...	...	...	...	...	2,351,811
...	228,516,281	2	44,026,505	272,542,788	261,154,900	11,387,888	...	230,654,334
...	233,925,406	2	44,032,853	277,958,261	266,330,609	11,627,652	...	235,981,040

(S) Statutory transfer payment.

Details of Spendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year			
	\$	\$	\$		\$	\$
Budgetary (spendable revenues)						
Defences science and technology				Land readi- ness		
Recovery from other government departments (OGD's)	128,554	55,054	...	Recovery from members	22,164,084	25,203,486
Recovery from other governments/ UN/NAATO	...	265,337	...	Recovery from other government departments (OGD's)	504,189	570,302
Other recoveries	3,407,435	2,062,252	...	Other recoveries	7,124,133	3,823,069
	3,535,989	2,382,643	...		29,792,406	29,596,857
Recruiting of personnel and initial training				Aerospace readi- ness		
Recovery from members	1,577,573	1,328,877	...	Recovery from members	5,489,272	4,918,424
Recovery from other government departments (OGD's)	3,625	29,376	...	Recovery from other government departments (OGD's)	659,081	400,699
Recovery from other governments/ UN/NAATO	...	1,066,176	...	Recovery from other governments/ UN/NAATO	54,325,994	2,513,774
Other recoveries	91,098	372,952	...	Other recoveries	8,357,284	9,252,694
	1,672,296	2,797,381	...		68,831,631	17,085,591
Equipment acquisition and disposal				Joint and common readi- ness		
Recovery from other government departments (OGD's)	...	138	...	Recovery from members	7,566,980	6,565,417
				Recovery from other governments departments (OGD's)	1,732,227	3,205,156
Real property and informatics infra- structure acquisition and disposal				Recovery from other governments/ UN/NAATO	104,541	2,138
Recovery from other government departments (OGD's)	10,357	5,135	...	Other recoveries	2,693,225	2,709,821
Other recoveries	105,027	97,866	...		12,096,973	12,482,532
	115,384	103,001	...	Situational awareness		
				Recovery from members	...	7
				Recovery from other governments departments (OGD's)	1,200,000	335,209
				Other recoveries	68,000	378,833
					1,268,000	714,049
Maritime readi- ness				Canadian peace, stability and security		
Recovery from members	5,081,678	5,862,872	...	Recovery from members	...	64
Recovery from other government departments (OGD's)	2,338,451	2,261,541	...	Recovery from other governments departments (OGD's)	...	16,960
Recovery from other governments/ UN/NAATO	810,745	1,248,089	...	Recovery from other governments/ UN/NAATO	...	30,459
Other recoveries	11,231,132	4,874,542	...	Other recoveries	222,991	98,780
	19,462,006	14,247,044	...		222,991	146,263

Details of Respondable Amounts—Concluded

	Authorities available for use in the current year		Authorities used in the previous year	
	\$	\$	\$	\$
Continental peace, stability and security				
Recovery from members	236	496,528	...	...
Recovery from other governments departments (OGD's)	420	10,494	...	...
Recovery from other governments/ UN/NATO	10,000,000	61,299	...	...
Other recoveries	7,589,650	137,555	...	...
	17,590,306	705,876	...	...
International peace, stability and security				
Recovery from members	3,305,909	7,631,374	...	...
Recovery from other governments departments (OGD's)	460,129	7,885,794	...	...
Recovery from other governments/ UN/NATO	12,175,500	168,671,157	...	...
Other recoveries	489,560	3,152,205	...	...
	16,431,098	187,340,530	...	...
Defence team personnel support				
Recovery from members	93,432,924	96,922,091	...	...
Recovery from other governments departments (OGD's)	1,350,490	108,165	...	...
Other recoveries	5,459,245	7,484,906	...	...
	100,242,659	104,515,162	...	...
Canadian identity				
Recovery from members	30,861	45,349	...	...
Recovery from other governments departments (OGD's)	927	11,878	...	...
Other recoveries	151,753	86,963	...	...
	183,541	144,190	...	...
Environment protection and stewardship				
Recovery from members	112	247	...	...
Recovery from other governments departments (OGD's)	20,320	19,473	...	...
Other recoveries	92,521	56,646	...	...
	112,953	76,366	...	...

	Authorities available for use in the current year		Authorities used in the previous year	
	\$	\$	\$	\$
Non-security support				
Recovery from other governments departments (OGD's)	...	266,023	...	...
Recovery from other governments/ UN/NATO	...	1,190,533	...	...
Other recoveries	...	43,441	...	...
	...	1,499,997	...	...
Internal services				
Recovery from members	10,475,000	10,921,392	10,565,131	
Recovery from other governments departments (OGD's)	11,135,000	740,934	926,164	
Recovery from other governments/ UN/NATO	141,535,000	2,358,498	2,627,814	
Other recoveries	27,434,475	27,109,509	29,493,874	
	190,579,475	41,130,333	43,612,983	
Generate and sustain relevant, responsive and effective combat-capable integrated forces	...	...	183,338,118	
Conduct operations	...	...	33,820,442	
Contribute to Canadian government, society and international community in accordance with Canadian interests and values	...	...	...	215,433,867
Total budgetary	462,137,708	414,967,953	476,205,410	
Non-budgetary (responsible receipts)				
Generate and sustain relevant, responsive and effective combat-capable integrated forces	206,813,823	206,813,823	238,588,080	
Total Ministry—Budgetary	462,137,708	414,967,953	476,205,410	
Non-budgetary	206,813,823	206,813,823	238,588,080	

Revenues

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Department			Military Police Complaints Commission		
Other revenues—			Commission		
Return on investments—			Other revenues—		
Other accounts—			Refunds of previous years' expenditures	83	...
Interest on loans to employees posted abroad	528,289	440,706	Proceeds from the disposal of surplus Crown assets	66	...
Interest earned from funds on deposit with suppliers/ banks	297,804	500,585	Miscellaneous revenues	15	...
Security deposit (outside Canada posting)	6,009	9,059	Total Agency	164	...
	832,102	950,350			
	74,270,513	48,688,446	Ministry Summary		
Refunds of previous years' expenditures			Other revenues—		
Sales of goods and services—			Return on investments	832,102	950,350
Lease and use of public property	121,522,910	125,840,003	Refunds of previous years' expenditures	74,279,123	48,691,440
Services of a regulatory nature	8,482	5,195	Sales of goods and services	405,638,181	466,795,871
Services of a non-regulatory nature	190,797,763	211,078,231	Proceeds from the disposal of surplus Crown assets	11,741,854	19,718,435
Sales of goods and information products	89,203,103	97,151,437	Miscellaneous revenues	11,283,669	12,842,557
Other fees and charges—			Total Ministry	503,774,929	548,998,653
Deferred revenues	(9,301,887)	1,591,865			
Revenues from fines	780,368	791,473			
Sundries	12,627,442	30,337,667			
	4,105,923	32,721,005			
	405,638,181	466,795,871			
	11,741,359	19,718,108			
Proceeds from the disposal of surplus Crown assets					
Miscellaneous revenues—					
Gift to the Crown	62	...			
Includes payments received from United Nations	11,283,577	12,842,547			
	11,283,639	12,842,547			
Total Department	503,765,794	548,995,322			
Canadian Forces Grievance Board					
Other revenues—					
Refunds of previous years' expenditures	8,527	2,994			
Proceeds from the disposal of surplus Crown assets	429	327			
Miscellaneous revenues	15	10			
Total Agency	8,971	3,331			

SECTION 19

2010-2011

PUBLIC ACCOUNTS OF CANADA

Natural Resources

Department

Atomic Energy of Canada Limited

Canadian Nuclear Safety Commission

National Energy Board

Northern Pipeline Agency

CONTENTS

	<i>Page</i>
Strategic outcome and program activity descriptions . .	19.2
Ministry summary	19.5
Program activity	19.8
Transfer payments	19.10
Details of spendable amounts	19.13
Revenues	19.14

Department

Strategic Outcome

Natural resources sectors are internationally competitive, economically productive, and contribute to the social well-being of Canadians.

Program Activity Descriptions

Economic opportunities for natural resources

The program activity contains programs designed to promote innovation, investment, and the enhancement of the competitiveness of Canada's natural resources and related products industries through the provision of know-how and tools, including base geo-science information, along with trade promotion and market acceptance, at home and abroad. This group of programs also delivers policies, regulations and legislative work to manage federal responsibilities associated with Canada's oil and natural gas supply, protecting the critical energy infrastructure, and managing statutory program for the Atlantic offshore.

Natural resource-based communities

The program activity is targeted to increasing Canada's knowledge of the impacts of natural resource sector evolution on communities that have a substantial reliance on resource-based industries and to improve the capacity and knowledge for increasing the number of opportunities through value-added products and services. This group of programs is designed to improve the social well-being of Canadians. It is also about promoting Aboriginal and non-Aboriginal participation, improving skills, capacity and community stability through, for example, the Forest community program, the First Nations forestry program, and the Mines Ministers federal/provincial and territorial framework for action.

Strategic Outcome

Canada is a world leader on environmental responsibility in the development and use of natural resources.

Program Activity Descriptions

Clean energy

The program activity includes the development and delivery of energy science and technology, policies, programs, legislation and regulations to mitigate air emissions and to reduce other environmental impacts associated with energy production and use. One of the major programs includes the suite of initiatives on clean energy announced under the banner of ecoENERGY, which is intended to increase production of low impact renewable energy; encourage and assist Canadians to improve their energy use in all of the major end-use sectors; and to accelerate the development and market readiness of technology solutions to reduce environmental impacts associated with the production and use of energy.

Ecosystem risk management

The program activity includes programs that help to understand the risks to our environment and the protection of critical resources such as groundwater. A major initiative is the federal response to the mountain pine beetle (MPB) infestation which aims to mitigate the spread of the MPB that threatens Canada's boreal forest.

Strategic Outcome

Natural resources knowledge, landmass knowledge and management systems strengthen the safety and security of Canadians and the stewardship of Canada's natural resources and lands.

Program Activity Descriptions

Natural resources and landmass knowledge and systems

The program activity carries out the Minister's obligation to provide a property rights infrastructure on all lands for which the department has this responsibility, along with the provision and access to accurate and precise geographic information on the Canadian landmass. This program also provides relevant, accurate, timely and accessible knowledge with a view to increasing collaborative efforts with other jurisdictions in key areas (i.e., regulatory efficiency) to generate improved approaches to shared issues and lead to significant benefits to advance the interests of natural resources sector both domestically and at the international level.

Adapting to a changing climate and hazard risk management

The program activity provides geoscience and geospatial information that contributes to the reduction of risks from natural hazards, such as earthquakes, tsunamis and flood, as well as hazards arising from human activities, and works with front-line responders to provide geographical information in the event of an emergency. The program activity also provides information that will help Canadians mitigate and adapt to the effects of a changing climate.

Geomatics Canada Revolving Fund

The Geomatics Canada Revolving Fund was established under *Appropriation Act No. 3 in 1993-94*. The fund allows Geomatics Canada to shift the costs from taxpayers at large to specific users who benefit directly from the goods and services provided. This revenue retention mechanism gives Geomatics Canada the ability to recover full costs from Canadian customers and the freedom to charge market prices for international clients. It presents the opportunity to provide an increasing volume of products and services in response to the

needs of Canadian clients as well as supporting the Canadian geomatics industry through the knowledge and expertise necessary to be competitive in the international market. As part of the Revolving Fund, NRCan produces accurate aeronautical charts and publications for NavCanada as an essential contribution to the safety and security of the traveling public and Canadians.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Atomic Energy of Canada Limited

Strategic Outcome

Be the top worldwide nuclear products and services company. Protect the health and safety of the public, our employees and the environment. Minimize nuclear legacy obligations for future generations.

Program Activity Descriptions

Facilities and nuclear operations

This program activity supports the operations of Atomic Energy of Canada Limited (AECL) and requires major facilities such as reactors, experimental loops, hot cells and waste management plants.

Research and development

Research and development undertaken to maintain and enhance Canada's scientific and technological expertise in support of the production of environmentally friendly and cost effective CANDU nuclear generated electricity as well as other important peaceful applications of nuclear technologies in areas such as medicine. In particular it involves the maintenance of the intellectual property that has been developed over a period of sixty years covering basic knowledge of: materials, reactor physics, chemistry, critical components, radiation, and the environment; that could have an impact on the safety, licensing and design basis of CANDU technology.

Canadian Nuclear Safety Commission

Strategic Outcome

Safe and secure nuclear installations and processes used solely for peaceful purposes and public confidence in the nuclear regulatory regime's effectiveness.

Program Activity Descriptions

Compliance program

The compliance program is in place to ensure that CNSC licensees exhibit a high level of compliance with the CNSC's regulatory framework. This program enables the CNSC to provide regulatory assurance to Canadians of the continuing compliance and safety performance of licensees.

This program activity's funding is used for the promotion of compliance, safety culture and common safety values, compliance audits, inspections, and enforcement actions.

Licensing and certification program

The licensing and certification program is in place to issue licenses or certify persons or organizations to conduct nuclear-related activities in Canada.

With this program activity's funding, the CNSC obtains evidence of applicant licensees' ability to operate safely and conform to nuclear safeguards and non-proliferation requirements.

The CNSC undertakes this work to obtain assurance that nuclear activities and facilities in Canada are conducted with adequate provision for protection of health, safety, security and the environment and the fulfillment of commitments to the peaceful use of nuclear energy.

Regulatory framework program

The Regulatory framework program is in place to ensure that Canadians in general, and licensees in particular, have a clear and pragmatic regulatory framework for the nuclear industry in Canada.

Funds are used to develop and make amendments to those regulations (such as the *Nuclear Safety Act* and regulations under the Act; regulatory documents, such as policies, standards and guides; the Safeguards Agreement and Additional Protocol between Canada and the International Atomic Energy Agency, and Canada's bilateral Nuclear Cooperation Agreements) that protect the health, safety, security, and environment for Canadians, while respecting Canada's international commitments on the non-proliferation of nuclear weapons.

The CNSC also administers the *Nuclear Liability Act* and, as a responsible authority under the *Canadian Environmental Assessment Act*, carries out environmental assessments for nuclear projects in accordance with this legislation.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

National Energy Board

Strategic Outcome

Safe and secure pipelines and power lines built and operated in a manner that protects the environment and enables efficient energy markets.

Program Activity Descriptions

Energy regulation program

This program provides the Canadian public, project proponents and other government agencies with regulation of international and designated interprovincial power lines; construction, operations, and tolls and tariffs on international and interprovincial pipelines; energy trade; and exploration and development in certain frontier and offshore areas. The companies that are regulated by the Board create wealth for Canadians through the transport of oil, natural gas and natural gas liquids, and through the export of hydrocarbons and electricity. As a regulatory agency, the Board's role is to help create a framework which allows these economic activities to occur when they are in the public interest. The public interest is inclusive of all Canadians and refers to a balance of economic, environmental and social interests that change as society's values and preferences evolve over time.

Energy information program

The program provides the Board, industry, policy makers, and the Canadian public with energy industry and market surveillance, including the outlook for supply and demand of energy commodities in Canada, to assist in decision making regarding energy infrastructure and markets. This program meets requirements under Part II of the *National Energy Board Act* by informing Canadians on energy market developments and issues related to the Board's regulatory mandate, which are primarily in the gas, oil and electricity market sectors, and under Part VI of the *National Energy Board Act* by providing market analysis to determine whether Canadians are able to access energy at fair market prices.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Northern Pipeline Agency

Strategic Outcome

The planning and construction of the Canadian portion of the Alaska highway gas pipeline project is efficient and expeditious while ensuring environmental protection and social and economic benefits for Canadians.

Program Activity Descriptions

Oversee the planning and construction of the Canadian portion of the Alaska highway gas pipeline

Regulate the planning and construction of the Canadian portion of the Alaska highway gas pipeline.

Ministry Summary

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Vote	Disposition of authorities			
	Main Estimates	Supplementary Estimates	\$				\$	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	805,869,045	...	...	805,869,045	1	Department				
...	...	15,878,750	...	15,878,750	1a	Operating expenditures				
...	1b	Transfer of \$3,000,000 from Transport Vote 1, \$1,000,000 from Public Safety and Emergency Preparedness Vote 30, and \$200,000 from Indian Affairs and Northern Development Vote 1				
...	...	1	...	1		Transfer from: Vote 1 (Indian Affairs and Northern Development)				
...	200,000	200,000		Vote 1 (Transport)				
...	3,000,000	3,000,000		Vote 30 (Public Safety and Emergency Preparedness)				
...	1,000,000	1,000,000		TB Vote 15 ⁽¹⁾				
...	2,141,222	2,141,222		TB Vote 25 ⁽¹⁾				
...	29,861,465	29,861,465		TB Vote 30 ⁽¹⁾				
...	6,766,544	6,766,544		Transfer to: Vote 1 (Foreign Affairs and International Trade)				
...	(124,500)	(124,500)		Vote 5				
...	(1,490,503)	(1,490,503)		Vote 10				
...	(2,925,782)	(2,925,782)		Total—Vote 1	819,599,924	40,576,318	...	869,679,214
...	805,869,045	15,878,751	38,428,446	860,176,242		Capital expenditures				
...	15,134,000	...	...	15,134,000	5	Transfer of \$902,000 from Natural Resources				
...	...	1	...	1	5a	Vote 1				
...	5b	Transfer of \$588,503 from Natural Resources				
...	...	1	...	1		Vote 1, \$9,000,000 from Indian Affairs and Northern Development Vote 10, and \$852,000 from National Defence				
...	1,490,503	1,490,503		Vote 5				
...	852,000	852,000		Transfer from: Vote 1				
...		Vote 5 (National Defence)				
...	9,000,000	9,000,000		Vote 10 (Indian Affairs and Northern Development)				
...	15,134,000	2	11,342,503	26,476,505		Total—Vote 5	21,220,057	5,256,448	...	8,919,905
...	1,877,635,560	...	...	1,877,635,560	10	Grants and contributions				
...	...	15,291,403	...	15,291,403	10b	Transfer of \$2,925,782 from Natural Resources				
...		Vote 1, and \$2,875,000 from Indian Affairs and Northern Development				
...	2,925,782	2,925,782		Vote 10				
...	2,875,000	2,875,000		Transfer from: Vote 1				
...		Vote 10 (Indian Affairs and Northern Development)				
...	1,877,635,560	15,291,403	5,800,782	1,898,727,745		Total—Vote 10	1,346,549,666	552,178,079	...	780,501,029

Ministry Summary—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Vote	Disposition of authorities		
	Main Estimates	Supplementary Estimates					Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$	\$		\$	\$	\$	
...	57,568,179	...	8,536,119	66,104,298	(S)	66,104,298	...	67,097,155	
...	78,649	...	(1,011)	77,638	(S)	77,638	...	76,852	
...	1,371,238,000	...	(143,471,199)	1,227,766,801	(S)	1,227,766,801	...	1,180,910,901	
...	295,300,000	...	(70,127,153)	225,172,847	(S)	225,172,847	...	109,416,376	
...	6,500,000	...	(193,089)	6,306,911	(S)	6,306,911	...	4,888,437	
7,272,670	3,400,000	...	(1,249,060)	2,150,940	(S)	2,150,940	...	2,178,823	
...	...	...	...	7,272,670	(S)	(284,746)	...	453,882
20,259	...	...	...	20,259	(S)	...	20,259	...
...	20,000,000	...	(20,000,000)	...	(S)	...	...	...
...	...	...	641,862,000	641,862,000	(S)	641,862,000	...	465,288,000
407,909	...	...	394,119	802,028	(S)	497,956	...	527,500
...	...	...	4,676	4,676	(S)	4,676	...	8,030
...	...	...	...	...	(S)	...	...	1,319,697
7,700,838	4,452,723,433	31,170,156	471,327,133	4,962,921,560		4,357,028,968	598,031,104	7,861,488	
Total Department—Budgetary						4,357,028,968	598,031,104	3,491,265,801	
Atomic Energy of Canada Limited									
...	102,452,000	...	...	102,452,000	15			
...	...	...	...	...	15a			
...	...	300,000,000	...	300,000,000	15b				
...	...	294,000,000	...	294,000,000					
...	...	75,000,000	...	75,000,000					
...	102,452,000	594,000,000	75,000,000	771,452,000		771,452,000	...	841,691,000	
...	102,452,000	594,000,000	75,000,000	771,452,000		771,452,000	...	841,691,000	
...	

Canadian Nuclear Safety Commission

...	40,630,409	...	...	40,630,409	20	Program expenditures	...	...	...	46,282,301	...	...
...	...	1,342,650	...	1,342,650	20b	Program expenditures	...	...	...	13,977,596	...	...
...	...	438,819	...	438,819		Transfer from: TB Vote 15 ⁽¹⁾
...	...	1,990,516	...	1,990,516		TB Vote 25 ⁽¹⁾
...	...	353,072	...	353,072		TB Vote 30 ⁽¹⁾
...	40,630,409	1,342,650	2,782,407	44,755,466	(S)	Total—Vote 20	...	...	1,270,293	...	...	...
...	4,535,819	...	9,574,570	14,110,389	(S)	Contributions to employee benefit plans	...	...	...	...	...	...
...	86,255,885	200,000	(5,695,461)	80,760,424	(S)	Expenditures pursuant to subsection 29.1(1) of the <i>Financial Administration Act</i>	...	...	2,117,396	...	...	...
...	...	...	11,498	11,498	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	...	11,498	...	...
...	131,422,113	1,542,650	6,673,014	139,637,777		Total Agency—Budgetary	...	...	3,387,689	...	11,498	138,352,065
...	46,205,129	...	...	46,205,129	25	National Energy Board	...	...	...	...	...	...
...	...	7,119,789	...	7,119,789	25a	Program expenditures	...	...	...	...	...	...
...	...	1,515,335	...	1,515,335	25b	Program expenditures	...	...	...	...	...	...
...	...	...	1,950,601	1,950,601		Transfer from TB Vote 25 ⁽¹⁾
...	46,205,129	8,635,124	1,950,601	56,790,854	(S)	Total—Vote 25	...	...	4,756,659	...	...	50,050,719
...	6,344,274	...	473,548	6,817,822	(S)	Contributions to employee benefit plans	...	...	...	...	...	6,124,141
220	...	...	...	220		Spending of proceeds from the disposal of surplus Crown assets	...	...	220	...	...	...
220	52,549,403	8,635,124	2,424,149	63,608,896		Total Agency—Budgetary	...	...	4,756,879	...	...	56,174,860
...	1,203,000	...	...	1,203,000	30	Northern Pipeline Agency	...	...	...	...	...	...
...	...	...	12,200	12,200		Program expenditures	...	...	...	...	...	...
...	...	...	...	...		Transfer from TB Vote 25 ⁽¹⁾
...	1,203,000	...	12,200	1,215,200	(S)	Total—Vote 30	...	...	1,043,034	...	...	574,688
...	118,150	...	(36,628)	81,522		Contributions to employee benefit plans	...	...	81,522	...	...	34,859
...	1,321,150	...	(24,428)	1,296,722		Total Agency—Budgetary	...	...	1,124,556	...	...	609,547
7,701,058	4,740,468,099	635,347,930	555,399,868	5,938,916,955		Total Ministry—Budgetary	...	...	606,347,838	7,872,986	4,528,093,273	...

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.
 Treasury Board Vote 5—Government contingencies.
 Treasury Board Vote 10—Government-wide initiatives.
 Treasury Board Vote 15—Compensation adjustments.
 Treasury Board Vote 25—Operating budget carry forward.
 Treasury Board Vote 30—Paylist requirements.

Program Activity

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Clean energy	163,710,466	143,549,356	...	...	...	1,746,631,179	1,199,051,351	15,158,000	13,039,099	...	...	1,895,183,645	1,329,561,608	...	...	...	...	...
Economic opportunities for natural resources	141,097,589	132,140,334	8,167,951	2,877,959	2,220,051,564	2,218,904,404	...	2,860,000	1,962,139	...	...	2,366,457,104	2,351,960,558	...	...	...	...	...
Internal services	289,834,359	288,049,382	8,856,321	8,855,365	11,859,014	11,651,912	...	100,000	122,188	...	...	310,449,694	308,434,471	...	...	...	...	...
Ecosystem risk management	200,492,729	199,466,068	41,731	34,546	5,370,620	3,117,189	...	2,875,000	4,321,852	...	...	203,030,080	198,295,951	...	...	...	...	...
Natural resources and landmass knowledge	89,528,938	88,006,870	9,009,000	8,986,714	693,750	162,943	...	368,000	1,632,456	...	...	98,863,688	95,524,071	...	...	...	...	...
Adapting to a changing climate and hazard risk management	68,576,341	57,735,009	389,192	459,192	9,460,876	9,000,329	...	10,853,000	6,372,337	...	...	67,573,409	60,822,193	...	...	...	...	...
Natural resource-based communities	6,338,460	4,756,212	12,310	6,281	7,940,500	7,921,037	...	200,000	...	...	...	14,091,270	12,683,530	...	...	...	...	...
Geomatics Canada Revolving Fund	9,231,040	4,040,671	...	...	...	...	...	1,958,370	4,294,085	...	...	7,272,670	(253,414)	...	...	...	...	...
Sub-total	968,809,922	917,743,902	26,476,505	21,220,057	4,002,007,503	3,449,809,165	...	34,372,370	31,744,156	...	...	4,962,921,560	4,357,028,968	...	...	...	...	...
Revenues netted against expenditures	(34,372,370)	(31,744,156)	...	...	...	...	...	(34,372,370)	(31,744,156)	...	...	...	...	...	...	...	...	...
Total Department—Budgetary	934,437,552	885,999,746	26,476,505	21,220,057	4,002,007,503	3,449,809,165	...	...	...	...	...	4,962,921,560	4,357,028,968	...	...	771,452,000	771,452,000	...
Atomic Energy of Canada Limited—Budgetary	771,452,000	771,452,000	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Canadian Nuclear Safety Commission	46,090,571	45,965,913	...	...	...	...	...	...	...	...	...	46,090,571	45,965,913	...	...	...	...	...
Internal services	42,714,479	40,725,361	...	...	...	...	...	...	...	...	...	42,714,479	40,725,361	...	...	...	...	...
Compliance program	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Licensing and certification program	29,973,535	28,238,680	...	...	...	...	...	...	...	...	...	29,973,535	28,238,680	...	...	...	...	...
Regulatory framework program	19,614,192	20,613,884	...	...	1,245,000	694,752	...	...	...	...	...	20,859,192	21,308,636	...	...	...	...	...
Total Agency—Budgetary	138,392,777	135,543,838	...	...	1,245,000	694,752	...	...	...	...	...	139,637,777	136,238,590	...	...	...	...	...
National Energy Board	25,459,862	25,632,618	...	...	...	...	...	...	...	...	...	25,459,862	25,632,618	...	...	...	...	...
Internal services	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Energy regulation program	31,648,992	26,927,668	...	...	...	...	...	...	...	...	...	31,648,992	26,927,668	...	...	...	...	...
Energy information program	6,500,042	6,291,731	...	...	...	...	...	...	...	...	...	6,500,042	6,291,731	...	...	...	...	...
Total Agency—Budgetary	63,608,896	58,852,017	...	...	...	...	...	...	...	...	...	63,608,896	58,852,017	...	...	...	...	...

Northern Pipeline Agency

Oversee the planning and construction
of the Canadian portion of the Alaska
highway gas pipeline

	1,296,722	1,124,556	...	...	...	...	...	...	...	...	1,296,722	1,124,556
Total Agency—Budgetary	1,296,722	1,124,556	...	...	...	...	...	...	...	...	1,296,722	1,124,556
Total Ministry— Budgetary	1,909,187,947	1,852,972,157	26,476,505	21,220,057	4,003,252,503	3,450,503,917	...	...	...	...	5,938,916,955	5,324,696,131

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Total available for use	Used in the current year	Variance		Available for use in subsequent years
	\$	\$			\$	\$	
Department Grants							
...	425,000,000	...	394,300,000	355,129,695	39,170,305	...	267,879,524
...	37,500,000	...	37,500,000	...	37,500,000	...	...
...	2,261,000	(101,999)	2,159,001	1,923,389	235,612	...	1,907,322
...	250,000	...	600,700	600,700	...	...	574,950
...	20,000,000	(20,000,000)	...	...	...	...	...
...	485,011,000	(50,451,299)	434,559,701	357,653,784	76,905,917	...	270,361,796
Contributions							
...	1,371,238,000	(143,471,199)	1,227,766,801	1,227,766,801	...	...	1,180,910,901
...	295,300,000	(70,127,153)	225,172,847	225,172,847	...	...	109,416,376
...	637,126,560	15,017,572	652,144,132	388,493,123	263,651,009	...	48,734,798
...	...	375,000	375,000	374,042	958	...	494,550
...	4,175,000	(1,830,286)	2,344,714	2,045,453	299,261	...	1,027,460
...	255,200,000	18,900,000	274,100,000	147,082,610	127,017,390	...	177,677,563
...	97,888,000	7,620,000	105,508,000	88,497,741	17,010,259	...	56,704,457
...	161,000,000	(3,342,570)	157,657,430	104,302,212	53,355,218	...	29,986,605
...	32,704,000	(4,400,000)	28,304,000	26,410,109	1,893,891	...	27,957,921
...	61,109,000	(5,682,741)	55,426,259	48,575,991	6,850,268	...	28,522,226
...	72,873,000	(72,873,000)	...	...	...	...	11,101,588
...	6,500,000	(193,089)	6,306,911	6,306,911	...	...	4,888,437
...	10,000,000	(144,500)	9,855,500	9,719,706	135,794	...	4,972,315
...	9,300,000	(177,100)	9,122,900	8,528,805	594,091	...	4,232,783

Contributions in support of organizations associated with the research, development and promotion of activities that contribute to departmental objectives

Contributions in support of the Leadership for Environmental Advantage in Forestry (LEAF) initiative

Expanding market opportunities

Renewal and enhancement of funding for the Forest Research Institute

Contributions in support of ecoENERGY Retrofit—Small and medium organizations

Development of a National forest pest strategy

Forest communities program

GeoConnections program

(S) Contribution to the Canada/Nova Scotia Offshore Petroleum Board

Contributions in support of the Energy efficiency standards and labelling program

Contributions in support of ecoENERGY for buildings and houses

Contributions in support of ecoENERGY for fleets

Contributions in support of ecoENERGY for personal vehicles

Contribution to Saskatchewan Power/Maritime Electric Company

Contribution in support of the clean-up of the Gunnar and Larado uranium mining facilities

Contribution to the First Nations forestry program

Contributions in support of ecoENERGY for Industry

Contribution—National Renewable Diesel Demonstration initiative

Youth employment strategy

Contributions for enhanced oil recovery research activities

Contribution to the Asbestos Institute to foster the international implementation of the safe and responsible use of chrysotile asbestos

(S) In support of infrastructure costs directly or indirectly relating to the exploration, development, production or transportation of oil and gas in the offshore area of Newfoundland

Contributions in support of the Investing in Canada's Forest Sector initiative

Contributions in support of the regulation of renewable fuel content in gasoline, diesel and home heating

(S) Newfoundland fiscal equalization offset payments

Investments in forest industry transformation program

Non-reactor-based isotope supply contribution program

Items not required for the current year

...	3,074,000	...	9,140,976	12,214,976	11,823,859	391,117	...	9,983,057
...	6,000,000	...	...	6,000,000	6,000,000	...	...	4,058,412
...	23,500,000	...	(23,500,000)	...	...	...	...	3,757,146
...	4,728,000	...	150,000	4,878,000	4,878,000	...	...	4,888,200
...	10,500,000	...	1,304,100	11,804,100	11,039,076	765,024	...	6,727,852
...	1,000,000	...	(996,593)	3,407	...	3,407	...	2,750,666
...	3,900,000	...	200,000	4,100,000	4,099,000	1,000	...	4,097,128
...	1,500,000	500,000	(1,500,000)	500,000	573	499,427	...	3,047,166
...	3,400,000	...	(1,249,060)	2,150,940	2,150,940	...	...	2,178,823
...	3,291,000	...	(912,200)	2,378,800	2,011,653	367,147	...	1,404,568
...	3,000,000	...	(519,000)	2,481,000	2,381,866	99,134	...	2,849,439
...	2,000,000	...	(197,275)	1,802,725	1,785,744	16,981	...	1,974,535
...	1,500,000	...	(412,725)	1,087,275	968,801	118,474	...	1,558,201
...	1,600,000	...	7,455	1,607,455	1,607,453	2	...	1,581,473
...	1,556,000	...	...	1,556,000	...	1,556,000	...	...
...	1,000,000	...	2,760,000	3,760,000	3,741,498	18,502	...	3,209,379
...	1,262,000	...	(371,000)	891,000	890,534	466	...	860,340
...	930,000	...	(930,000)	...	...	...	...	...
...	558,000	405,000	(124,986)	838,014	649,974	188,040	...	249,873
...	100,000	...	...	100,000	100,000	...	...	450,000
...	250,000	...	(250,000)	...	...	...	...	...
20,259	...	...	...	20,259	...	20,259	...	...
...	...	...	95,811,473	95,811,473	95,392,490	418,983	...	54,745,284
...	...	...	660,000	660,000	640,982	19,018	...	1,529,848
...	...	...	641,862,000	641,862,000	641,862,000	...	...	465,288,000
...	...	5,120,903	1,489,981	6,610,884	6,610,884	...	...	...
...	...	9,265,500	979,500	10,245,000	10,243,703	1,297	...	...
...	...	...	...	...	...	...	...	10,324,097
20,259	3,089,062,560	15,291,403	463,073,580	3,567,447,802	3,092,155,381	475,292,421	...	2,274,141,467
20,259	3,574,073,560	15,291,403	412,622,281	4,002,007,503	3,449,809,165	552,198,338	...	2,544,503,263

(S) Statutory transfer payments.

Details of Respendable Amounts

Department	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Budgetary (respendable revenues)			
Internal services	...	121,118	171,200
Miscellaneous revenues	100,000	1,070	100,169
Sales of goods and services	100,000	122,188	271,369
Economic opportunities for natural resources			
Sales of goods and services	2,860,000	1,897,050	2,989,487
Miscellaneous revenues	...	65,089	270,266
	2,860,000	1,962,139	3,259,753
Clean energy			
Sales of goods and services	15,158,000	13,039,099	12,301,002
Ecosystem risk management			
Sales of goods and services	2,875,000	4,318,993	2,479,044
Miscellaneous revenues	...	2,859	59,344
	2,875,000	4,321,852	2,538,388
Natural resources and landmass knowledge and systems			
Sales of goods and services	368,000	1,632,456	508,630
Miscellaneous revenues	...	...	38,695
	368,000	1,632,456	547,325
Adapting to a changing climate and hazard risk management			
Sales of goods and services	10,853,000	6,284,711	6,916,604
Miscellaneous revenues	...	87,626	235,328
	10,853,000	6,372,337	7,151,932

Revenues

Department	Current year		Previous year	
	\$		\$	
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of expenditures pertaining to purchased goods and services	861,098		1,420,059	
Refunds of expenditures pertaining to capital purchased assistance	2,249		30,352	
Refunds of transfer payments	305,912		31,783	
Adjustments to prior year's payables—	14,743,457		17,920,676	
Adjustments pertaining to goods and services	8,831,713		8,916,835	
	24,744,429		28,319,705	
Sales of goods and services—				
Rights and privileges—				
Royalties from licensing, permits and copyright	1,185,625,349		1,127,989,570	
Licences and permits	2,305,606		1,664,013	
	1,187,930,955		1,129,653,583	
Lease and use of public property	122,711		385,100	
Services of a regulatory nature	1,242,456		1,352,287	
Services of a non-regulatory nature	22,228,265		25,337,781	
Sales of goods and information products—				
Charts, maps and plans	3,073,158		3,254,449	
Other fees and charges	443,189,666		327,393,797	
	1,657,787,211		1,487,576,997	
Proceeds from the disposal of surplus Crown assets	394,119		521,320	
Miscellaneous revenues—				
Interest on overdue accounts receivables	50,816		996	
Total Department	1,682,976,575		1,516,419,018	
Canadian Nuclear Safety Commission				
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	190,178		39,118	
Adjustments to prior year's payables	321,337		482,681	
	511,515		521,799	
Department	\$	Current year	\$	Previous year
Sales of goods and services—				
Services of a regulatory nature—				
Cost recovery	98,227,957		102,425,749	
Deferred revenue from services of a regulatory nature	442,730		8,976	
	98,670,687		102,434,725	
Proceeds from the disposal of surplus Crown assets	11,498		(1,094)	
Miscellaneous revenues—				
Access to information	1,510		2,008	
Sundries	1,570		21,492	
	3,080		23,500	
Total Agency	99,196,780		102,978,930	
National Energy Board				
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	146,162		52,472	
Adjustments to prior year's payables	253,090		440,057	
	399,252		492,529	
Sales of goods and services—				
Rights and privileges	700		675	
Services of a regulatory nature	65,195,809		62,304,826	
Other fees and charges—				
Interest on overdue accounts receivable	62,572		38,274	
Deferred revenues	(3,575,504)		3,575,504	
Sundries	1,315		35	
	(3,511,617)		3,613,813	
	61,684,892		65,919,314	
Proceeds from the disposal of surplus Crown assets	...		220	
Total Agency	62,084,144		66,412,063	
Northern Pipeline Agency				
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	188		...	
Adjustments to prior year's payables	11,417		...	
	11,605		...	

Revenues—Concluded

	Current year	Previous year
	\$	\$
Sales of goods and services—		
Rights and privileges	27,594	27,594
Services of a non-regulatory nature	1,319,775	789,836
	1,347,369	817,430
Total Agency	1,358,974	817,430
Ministry Summary		
Other revenues—		
Refunds of previous years' expenditures	25,666,801	29,334,033
Sales of goods and services	1,819,490,159	1,656,748,466
Proceeds from the disposal of surplus Crown assets	405,617	520,446
Miscellaneous revenues	53,896	24,496
	1,845,616,473	1,686,627,441
Total Ministry	1,845,616,473	1,686,627,441

SECTION 20

2010-2011

PUBLIC ACCOUNTS OF CANADA

Parliament

The Senate

House of Commons

Library of Parliament

Office of the Conflict of Interest and
Ethics Commissioner

Senate Ethics Officer

CONTENTS

	<i>Page</i>
Strategic outcome and program activity descriptions . .	20.2
Ministry summary	20.4
Program activity	20.6
Transfer payments	20.7
Details of spendable amounts	20.8
Revenues	20.8

The Senate

Strategic Outcome

To enable the Senate to carry out its constitutional role and to administer the affairs of the Senate.

Program Activity Descriptions

Senators and their offices

Provides Senators with the statutory services set out in the *Parliament of Canada Act* and the *Members of Parliament Retiring Allowances Act*. Operating costs of Senators' offices are provided in accordance with established policies and guidelines. Costs included under these two categories are: Senators' sessional indemnities and allowances as well as contributions to the Senators' pension plan; retiring allowances; travel and communication expenses; Senators' research and office expenses, including staff costs and the cost of goods and services incurred for the operations of Senators' offices; and Caucus research funds.

Administrative support

Provide the on-going support services required for the effective, efficient and economical delivery of operating programs outlined under the other three program activity of the Senate. Administrative support provides accommodation and other facilities and tools, information, goods and services, and expert advice on all aspects of operations. Costs included in this program activity are: financial services and materiel management; human resources; protective services; communications and information services; information technology management; accommodation planning, maintenance and upkeep of premises; postal, messenger and printing services; and repairs, trades and transportation services.

Committees and associations

Provide support for the work of Senators on standing, special and joint committees. Committees are delegated the task of conducting in-depth studies of bills and approving or amending legislation based on testimony from expert witnesses and advice and counsel from legal experts. They investigate policy matters and make recommendations as well as examine the Government's spending proposals. Senators also participate in parliamentary associations and friendship groups, representing Canada in international forums where issues of importance to Canadians are discussed. Costs included under this program activity are: committees and parliamentary associations; reporting of debates and publications service; and broadcasting committee proceedings.

Chamber operations

Provide the support and services Senators require for their work in the Senate Chamber, which includes debate and approval of legislation, presentation of petitions, discussion of Committee reports and ceremonial events. These functions are carried out in accordance with the Rules of the Senate, parliamentary procedure and precedents and the Speaker's rulings. Costs included under this program activity are: salaries for additional duties of the Officers of the Senate; staff costs and the costs of operating the offices of Officers of the Senate; salaries and other operating expenses of the Clerk of the Senate, Deputy Clerk, Parliamentary Counsel and Usher of the Black Rod; journals, reporting of debates and publications service in both official languages; Senate Pages; and parliamentary exchanges.

House of Commons

Strategic Outcome

Effective administrative and professional support of Members, both individually and collectively, in their roles as legislators and representatives of 308 constituencies, in the Chamber, in committee and in Caucus.

Program Activity Descriptions

Members and House officers

Members assume the roles of legislators and elected representatives of their constituency. In their constituencies, Members participate in events and activities and discuss with constituents about their concerns. In the Chamber, Members participate in debates, study and vote on legislation. Members sit on standing committees and special or joint committees, since the House of Commons delegates in-depth consideration of bills and the thorough scrutiny of the Government's programs and policies to its committees. Members also participate in parliamentary associations and interparliamentary groups, and are members of delegations in parliamentary exchanges. Finally, in caucus, Members develop strategy, discuss policy and examine important issues with fellow party members, and direct the work of party research offices. Some Members also assume additional functions such as: the Speaker, Deputy Speaker, House Leaders and Chief Whips.

House administration

House employees are responsible for providing services to the Members elected during a Parliament, and in addition, serve the House as an institution on a permanent basis by providing: continuity from one Parliament to another; access to parliamentary records; and a stable infrastructure to support Members in the democratic process. Advice and support are provided in a wide variety

of services such as: procedural, legislative, legal, information technology and management, building management, security, food, finance, human resources, health and safety. The staff of the House of Commons strives to support the institution and the members in their roles as legislators and representatives of 308 constituencies, in the Chamber, in committee and in Caucus.

Library of Parliament

Strategic Outcome

An informed and accessible Parliament.

Program Activity Descriptions

Information support for Parliament

This program activity provides parliamentarians with information, documentation, research and analysis services to help them fulfil their roles as legislators and representatives and to support them in their efforts to make Parliament and information about Parliament accessible to the public.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. In-

ternal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Office of the Conflict of Interest and Ethics Commissioner

Strategic Outcome

The public can feel confident that public office holders and MPs are meeting the requirements of the conflict of interest compliance measures.

Program Activity Descriptions

Administration of the Conflict of Interest Act and the Conflict of Interest Code for Members of the House of Commons

The Commissioner provides confidential advice to Public Office Holders (POHs) and MPs about how to comply with the *Conflict of Interest Act* and the MP's Code respectively. She is also mandated to provide confidential advice to the Prime Minister about conflict of interest and ethics issues. The Commissioner may conduct an inquiry into whether a MP has contravened the Code or a present or former POH has breached the Act. This program activity benefits Canadians by minimizing the possibility of conflicts arising between the private interests and public duties of POHs and MPs and provide for the resolution of those conflicts in the public interest should they arise.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization.

These groups are: Management and oversight services; communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Senate Ethics Officer

Strategic Outcome

Senators meet their obligations under the Conflict of Interest Code in a manner that contributes to the integrity of the Senate as an institution.

Program Activity Descriptions

Administration

The mandate of the Senate Ethics Officer is to administer and interpret the Code for Senators that sets out standards of conduct for Members of the Senate. The primary functions of the Senate Ethics Officer are: to provide confidential opinions and advice on any matter respecting Senators' obligations under the Code; to review confidential annual disclosure statements (listing sources of income, assets, liabilities, government contracts, financial and other interests), advise Senators on possible conflicts and compliance measures, and prepare public disclosure summaries; to conduct inquiries and investigations, if necessary, regarding compliance with the Code.

Ministry Summary

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in			Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	59,490,350	...	...	59,490,350	1	53,464,529	6,025,821	...	55,400,729
...	6,725,550	...	139,019	6,864,569	(S)	6,864,569	...	...	7,377,746
...	26,655,200	...	1,392,342	28,047,542	(S)				
...	92,871,100	...	1,531,361	94,402,461		88,376,640	6,025,821	...	90,201,196
...	290,992,318	...	...	290,992,318					
...	35,997,440	...	(651,035)	35,346,405	\$	274,478,137	16,514,181	...	277,013,936
...	113,322,588	...	1,116,821	114,439,409	(S)	35,346,405	...	...	35,657,452
...	440,312,346	...	465,786	440,778,132	(S)				
...	37,496,000	...	...	37,496,000					
...	37,496,000	600,000	...	38,096,000					
...	4,959,920	...	(10,943)	4,948,977					
...	42,455,920	600,000	(10,943)	43,044,977					

Office of the Conflict of Interest and Ethics

		Commissioner		15 (S)		Program expenditures Contributions to employee benefit plans		5,312,166 703,760		1,025,834 ...		4,890,993 636,912	
...	6,338,000	...	...	6,338,000	...	...	...	...	...	...	...	...	...
...	767,210	...	(63,450)	703,760	...	...	...	...	...	...	...	...	...
...	7,105,210	...	(63,450)	7,041,760	...	...	...	6,015,926	...	1,025,834	...	5,527,905	...
Total Agency—Budgetary													
		Senate Ethics Officer		20 (S)		Program expenditures Contributions to employee benefit plans		678,941 96,965		40,559 ...		685,477 99,222	
...	719,500	...	...	719,500	...	...	...	...	...	...	...	...	...
...	103,700	...	(6,735)	96,965	...	...	...	...	...	...	...	...	...
...	823,200	...	(6,735)	816,465	...	...	...	775,906	...	40,559	...	784,699	...
Total Agency—Budgetary													
...	583,567,776	600,000	1,916,019	586,083,795	...	...	...	561,353,994	...	24,729,801	...	564,406,527	...
Total Ministry—Budgetary													

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

Program Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
The Senate												
Senators and their offices	44,441,275	42,362,557	...	...	43,856	43,856	...	...	...	...	44,485,131	42,406,413
Administrative support	31,981,218	31,838,263	...	...	...	...	...	...	...	...	31,981,218	31,838,263
Committees and associations	11,979,115	8,487,724	...	...	373,411	373,411	...	...	...	...	12,352,526	8,861,135
Chamber operations	5,583,586	5,270,829	...	...	...	...	...	...	...	...	5,583,586	5,270,829
Total Agency—Budgetary	93,985,194	87,959,373	...	...	417,267	417,267	...	...	...	...	94,402,461	88,376,640
House of Commons												
Members and House officers	265,215,685	252,053,650	...	...	884,932	834,046	29,341	29,341	...	...	266,071,276	252,858,355
House administration	175,751,674	172,454,949	...	...	55,123	50,588	1,099,941	1,099,941	...	...	174,706,856	171,405,596
Sub-total	440,967,359	424,508,599	...	...	940,055	884,634	1,129,282	1,129,282	...	...	440,778,132	424,263,951
Revenues netted against expenditures	(1,129,282)	(1,129,282)	...	...	...	...	(1,129,282)	(1,129,282)	...	...	...	...
Total Agency—Budgetary	439,838,077	423,379,317	...	...	940,055	884,634	...	...	...	...	440,778,132	424,263,951
Library of Parliament												
Information support for Parliament	35,204,561	32,970,655	...	...	...	...	1,000,000	820,917	...	...	34,204,561	32,149,738
Internal services	8,153,416	9,771,833	687,000	...	...	...	...	...	...	...	8,840,416	9,771,833
Sub-total	43,357,977	42,742,488	687,000	...	...	...	1,000,000	820,917	...	...	43,044,977	41,921,571
Revenues netted against expenditures	(1,000,000)	(820,917)	...	...	...	...	(1,000,000)	(820,917)	...	...	...	...
Total Agency—Budgetary	42,357,977	41,921,571	687,000	...	...	...	...	...	...	...	43,044,977	41,921,571
Office of the Conflict of Interest and Ethics Commissioner												
Administration of the <i>Conflict of Interest Act</i> and the Conflict of Interest Code for Members of the House of Commons	4,692,722	3,752,932	...	...	...	...	...	...	...	...	4,692,722	3,752,932
Internal services	2,349,038	2,262,994	...	...	...	...	...	...	...	...	2,349,038	2,262,994
Total Agency—Budgetary	7,041,760	6,015,926	...	...	...	...	...	...	...	...	7,041,760	6,015,926
Senate Ethics Officer—Budgetary	816,465	775,906	...	...	...	...	...	...	...	...	816,465	775,906
Total Ministry—Budgetary	584,039,473	560,052,093	687,000	...	1,357,322	1,301,901	...	...	...	...	586,083,795	561,353,994

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
...	167,000	...	(123,144)	43,856	...	...	43,579
...	380,000	...	(6,589)	373,411	...	...	414,431
...	547,000	...	(129,733)	417,267	...	...	458,010
The Senate							
Grants							
(S) Pensions to retired senators							
Contributions							
Contributions to parliamentary associations							
Total Agency							
House of Commons							
Contributions							
Payments to parliamentary and procedural associations							
...	940,055	...	...	884,634	55,421	...	976,868
...	940,055	...	...	884,634	55,421	...	976,868
...	1,487,055	...	(129,733)	1,301,901	55,421	...	1,434,878
Total Ministry							

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
House of Commons			
Budgetary (respendable revenues)			
Members and House officers	5,121	5,121	24,816
Proceeds from the disposal of assets	24,220	24,220	...
Parliamentary associations' membership fees	29,341	29,341	24,816
House administration			
Parliamentary associations' membership fees	3,020	3,020	24,360
Fees from rental of various rooms for non-Parliamentary functions	21,516	21,516	30,989
Proceeds from the disposal of assets	55,760	55,760	11,680
Transfers from parliamentary restaurant	988,396	988,396	1,091,345
Gymnasium membership fees	18,700	18,700	18,900
Other recoveries	12,549	12,549	10,025
	1,099,941	1,099,941	1,187,299
Total Agency—Budgetary	1,129,282	1,129,282	1,212,115
Library of Parliament			
Budgetary (respendable revenues)			
Information support for Parliament	1,000,000	820,917	811,101
Total Agency—Budgetary	1,000,000	820,917	811,101
Total Ministry—Budgetary	2,129,282	1,950,199	2,023,216

Revenues

	Current year	Previous year
	\$	\$
The Senate		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	32,993	271,263
Adjustments to prior year's payables	287,956	289,445
	320,949	560,708
Proceeds from the disposal of surplus Crown assets	78	22,500
Miscellaneous revenues—		
Senators' contribution to the Consolidated Revenue Fund as required by section 25 of the <i>Members of Parliament Retiring Allowances Act</i>	9,469	14,419
Total Agency	330,496	597,627
House of Commons		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	652,395	230,479
Adjustments to prior year's payables	68,911	628,469
	721,306	858,948
Sales of goods and services—		
Sales of goods and information products	988,396	1,091,345
Other fees and charges—		
Users charges respendable	75,349	78,340
Other	4,656	5,934
	80,005	84,274
	1,068,401	1,175,619
Proceeds from the disposal of surplus Crown assets	60,881	36,496
Miscellaneous revenues—		
Interest and other	...	5,688
Total Agency	1,850,588	2,076,751

Revenues—Concluded

	Current year	Previous year
	\$	\$
Library of Parliament		
Other revenues—		
Refunds of previous years' expenditures—		2,465
Refunds of previous years' expenditures	27,791	295,039
Adjustments to prior year's payables		
	27,791	297,504
Sales of goods and services—		
Sales of goods and information products	828,548	828,365
Total Agency	856,339	1,125,869
Office of the Conflict of Interest and Ethics Commissioner		
Other revenues—		
Refunds of previous years' expenditures—		5,542
Refunds of previous years' expenditures	(1,500)	46,152
Adjustments to prior year's payables	2,301	
	801	51,694
Miscellaneous revenues—		
Revenues from penalties	600	700
Total Agency	1,401	52,394
Senate Ethics Officer		
Other revenues—		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	16,194	10,543
Total Agency	16,194	10,543
Ministry Summary		
Other revenues		
Refunds of previous years' expenditures	1,087,041	1,779,397
Sales of goods and services	1,896,949	2,003,984
Proceeds from the disposal of surplus Crown assets	60,959	58,996
Miscellaneous revenues	10,069	20,807
Total Ministry	3,055,018	3,863,184

SECTION 21

2010-2011

PUBLIC ACCOUNTS OF CANADA

Privy Council

Department

Canadian Intergovernmental Conference
Secretariat

Canadian Transportation Accident
Investigation and Safety Board

Chief Electoral Officer

Office of the Commissioner of Official
Languages

Old Port of Montreal Corporation Inc.

Public Appointments Commission
Secretariat

Security Intelligence Review Committee

CONTENTS

	<i>Page</i>
Strategic outcome and program activity descriptions . . .	21.2
Ministry summary	21.7
Program activity	21.10
Transfer payments	21.12
Revenues	21.13

Department

Strategic Outcome

The Government's agenda and decision making are supported and implemented and the institutions of government are supported and maintained.

Program Activity Descriptions

Prime Minister and portfolio ministers support and advice

The Privy Council Office (PCO) supports the Prime Minister in carrying out his unique responsibilities as Head of Government. PCO provides professional and non-partisan advice to the Prime Minister on policies, democratic reform, legislation and parliamentary issues facing the Government; appointments; and machinery of government issues. PCO, as appropriate, consults with stakeholders, conducts research, and performs a challenge function. PCO also supports Ministers in the Prime Minister's portfolio. PMO and the offices of the Portfolio Ministers have budgets to carry out their operations.

Cabinet and Cabinet committees' advice and support

To ensure the smooth functioning of Cabinet decision making, PCO provides policy advice and secretariat support to the Cabinet and Cabinet committees by preparing briefing material and distributing agendas and cabinet document. It facilitates integration across the federal community in support of the implementation of the Government's agenda by departments and agencies. PCO engages in consultation with departments and agencies, provides a challenge function during the policy development process and researches issues. PCO also ensures that proposals take into account issues related to implementation, communications, parliamentary affairs and federal-provincial-territorial relations.

Public Service leadership and direction

PCO sets strategic direction for the Public Service to foster a high-performing and accountable Public Service that has the talent, leadership capacity, and management frameworks to provide advice on and implement the Government's agenda. It also plays a key role in the management development and succession planning for senior leaders in the Public Service.

Commissions of inquiry

The Commissions of inquiry have budgets to carry out their operations. Additionally, PCO provides financial and administrative support as well as a broad range of expertise to assist commissions of inquiry in fulfilling their mandates.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Canadian Intergovernmental Conference Secretariat

Strategic Outcome

Multilateral meetings of First Ministers, Ministers and Deputy Ministers are planned and conducted flawlessly.

Program Activity Descriptions

Conference services

Provision of expert, impartial support services for the planning and conduct of First Ministers, Ministers and Deputy Ministers level of federal-provincial-territorial and provincial-territorial conferences.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Canadian Transportation Accident Investigation and Safety Board

Strategic Outcome

The mitigation of risks to the safety of the transportation system through independent accident investigations.

Program Activity Descriptions

Air investigations

Conduct independent investigations into occurrences in the federally regulated elements of the air transportation system to identify causes and contributing factors, publish investigation reports, formulate recommendations to improve safety, communicate safety information to stakeholders, undertake outreach activities with key change agents, as well as assess and follow-up on responses to recommendations. This includes the execution of specialized work in the fields of: engineering, macro analysis, human performance, legal services, communications, quality assurance, as well as publishing and linguistic services.

Marine investigations

Conduct independent investigations into occurrences in the federally regulated elements of the marine transportation system to identify causes and contributing factors, publish investigation reports, formulate recommendations to improve safety, communicate safety information to stakeholders, undertake outreach activities with key change agents, as well as assess and follow-up on responses to recommendations. This includes the execution of specialized work in the fields of: engineering, macro analysis, human performance, legal services, communications, quality assurance, as well as publishing and linguistic services.

Rail investigations

Conduct independent investigations into occurrences in the federally regulated elements of the rail transportation system to identify causes and contributing factors, publish investigation reports, formulate recommendations to improve safety, communicate safety information to stakeholders, undertake outreach activities with key change agents, as well as assess and follow-up on responses to recommendations. This includes the execution of specialized work in the fields of: engineering, macro analysis, human performance, legal services, communications, quality assurance, as well as publishing and linguistic services.

Pipeline investigations

Conduct independent investigations into occurrences in the federally regulated elements of the pipeline transportation system to identify causes and contributing factors, publish investigation reports, formulate recommendations to improve safety, communicate safety information to stakeholders, undertake outreach activities with key change agents, as well as assess and follow-up on responses to recommendations. This includes the execution of specialized work in the fields of: engineering, macro analysis, human performance, legal services, communications, quality assurance, as well as publishing and linguistic services.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organi-

zation. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Chief Electoral Officer

Strategic Outcome

An electoral process that contributes to fairness, transparency and accessibility for all participants in accordance with the legislative framework.

Program Activity Descriptions

Elections

As an independent agency of Parliament, the Office of the Chief Electoral Officer of Canada administers the federal electoral system within the following legislative framework: *Canada Elections Act* – Exercise of general direction and supervision over the administrative conduct of elections, including: the appointment and the training of federal returning officers; the revision of the boundaries of polling divisions; the acquisition of election material and supplies for transmission to returning officers when required; the issuing of directives and provision of guidelines to political entities; enforcement of all provisions of the Act; and the making of statutory payments to election officers, auditors, political parties and candidates where specified by the Act. Management of Headquarters operations and of the statutory functions assigned to the Chief Electoral Officer outside of the electoral period. These include the review and study of electoral procedures and elec-

tion expenses provisions of the Act, the compilation and preparation of statutory and statistical reports and books of instructions for election officers and political entities and the payments of all administrative and statutory accounts. *Election Boundaries Readjustment Act*—Provision to the ten electoral boundaries commissions of the number of members of the House of Commons to be assigned to each province. Provision of the necessary statistics, maps and other documentation to the ten commissions. Provision of financial support and taxing of all accounts related to salaries and other expenses submitted by the ten commissions. *Canada Elections Act as adapted for the purposes of a Referendum*—Exercise of general direction and supervision over the administrative conduct of a referendum, including the training of federal returning officers, the revision of the boundaries of polling divisions, and the acquisition of referendum material and supplies for transmission to returning officers. When required, issue of directives and provision of guidelines to referendum committees, enforcement of all provisions of the Act and the making of statutory payments to referendum officers where specified by the Act.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and

Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Office of the Commissioner of Official Languages

Strategic Outcome

Canadians' right under the *Official Languages Act* are protected and are respected by federal institutions and other organizations subject to the Act; and linguistic duality is promoted in Canadian society.

Program Activity Descriptions

Promotion through policy and communications

Through this program activity, the Office of the Commissioner of Official Languages (OCOL) works with Parliamentarians, federal institutions and other organizations subject to the *Official Languages Act*, official language communities and the Canadian public in promoting linguistic duality. OCOL builds links between federal institutions, official language communities and the different levels of government to help them better understand the needs of official language communities, the importance of bilingualism and the value of respecting Canada's linguistic duality. In order to fulfill its promotion role, OCOL conducts research, studies and public awareness activities as well as intervenes with senior federal officials so that they instill a change in culture to fully integrate linguistic duality in their organizations.

Protection through compliance assurance

Through this program activity, the Office of the Commissioner of Official Languages (OCOL) investigates complaints filed by citizens who believe their language rights have not been respected, evaluates compliance

with the *Official Languages Act* by federal institutions and other organizations subject to the Act through performance measurements and audits, and intervenes proactively to prevent non-compliance with the Act. As well, the Office may intervene before the courts in cases that deal with non-compliance to the *Official Languages Act*.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Old Port of Montreal Corporation Inc.

Strategic Outcome

An urban park dedicated to recreational, tourist and cultural activities that safeguard and promote the Old Port of Montreal's cultural heritage while facilitating public access to the waterfront.

Program Activity Descriptions

Management of the Old Port of Montreal as an urban park, a tourist destination offering recreational and cultural activities

The Old Port of Montreal Corporation Inc. (OPMC) is mandated to promote and develop the lands of the Old Port of Montreal in accordance with the approved Master Development Plan. The Plan is, among other things, to ensure free pedestrian access to the site, public sector control on its development and development of the historical, maritime and port character of the site. The OPMC administers, manages, and maintains the property of Her Majesty under a management agreement with Public Works and Government Services Canada, the custodian of the property.

Public Appointments Commission Secretariat

Strategic Outcome

To ensure fair and competency-based processes are in place for the recruitment and selection of qualified individuals for Governor-in-Council appointments across agencies, boards, commissions and Crown Corporations.

Program Activity Descriptions

Oversight of the Governor-in-Council appointments

This covers the activities relating to and including support to develop and establish a code of practice for appointments by the Governor in Council and ministers to agencies, boards, commissions and Crown corporations; oversee, review and report on the selection process for appointments and reappointments by the Governor in Council to agencies, boards, commissions and Crown corporations, and to ensure that every such process is widely made public and conducted in a fair, open and transparent manner and that the appointments are based on merit; evaluate and approve the selection

processes proposed by ministers to fill vacancies and determine reappointments within their portfolios, monitor and review those processes and ensure that they are implemented as approved; audit appointment policies and practices in order to determine whether the code of practice is being observed; report publicly on compliance with the code of practice; and provide public education and training of public servants involved in appointments and reappointments processes regarding the code of practice.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Security Intelligence Review Committee

Strategic Outcome

The Canadian Security Intelligence Service (CSIS) carries out its mandate to investigate and report on threats to national security in a manner that respects the rule of law and the rights of Canadians.

Program Activity Descriptions

Reviews

Conduct reviews of CSIS's duties and functions to examine questions of appropriateness, adequacy and effectiveness and ensure that CSIS is acting lawfully. Develop research plans to identify reviews to be conducted throughout the year. Through a comprehensive and multifaceted program of research, examine various aspects of CSIS's operations and activities to prepare a retrospective analysis for the Committee's approval. Each review assesses CSIS's performance and may include findings and non-binding recommendations. These reviews are submitted to the Director of CSIS, the Inspector General, CSIS and in special circumstances, the Minister of Public Safety. A declassified summary is included in the Security Intelligence Review Committee's Annual Report. The objective is to provide Parliament and Canadians with "snapshots" of past CSIS operations which over time, provide a comprehensive picture of CSIS's performance.

Complaints

Receive and inquire into complaints about CSIS brought by individuals or groups, as an independent, quasi-judicial administrative tribunal. Complaints may concern an "act or thing" done by CSIS; denials of security clearances; referrals from the Canadian Human Rights Commission; Minister's reports with the respect to the *Citizenship Act*; and complaints concerning an act or thing done by CSIS in relation to Transport Canada's Passenger protect program and Marine transportation security clearance program. After accepting jurisdiction, the Committee conducts pre-hearing conferences, presides over complaints hearings and prepares complaints reports which include findings and non-binding recommendations. These reports are submitted to the Minister of Public Safety, the Director of CSIS and a vetted version is provided to the complainant. A declassified summary is included in the Security

Intelligence Review Committee's Annual Report. The Committee's decisions are intended to provide a fair and timely resolution of complaints and are subject to judicial review by the Federal Court of Canada.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Ministry Summary

Available from previous years	Source of authorities				Vote	Department	Disposition of authorities			
	As shown in			Total available for use			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers							
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	129,026,775	...	...	129,026,775	1	Program expenditures	143,369,694	8,232,072	...	142,127,676
...	...	13,824,670	...	13,824,670	1a	Program expenditures	...	...	...	...
...	...	1,403,190	...	1,403,190	1b	Program expenditures	16,155,918	...	...	16,069,603
...	...	...	...	188,251		Transfer from: TB Vote 15 ⁽¹⁾	159,853	...	...	159,853
...	...	...	...	5,780,571		TB Vote 25 ⁽¹⁾
...	...	...	...	1,633,309		TB Vote 30 ⁽¹⁾
...	...	...	...	(255,000)		Transfer to Vote 1 (Foreign Affairs and International Trade)	...	...	...	...
...	129,026,775	15,227,860	7,347,131	151,601,766	(S)	Total—Vote 1	...	...	...	...
...	14,518,870	...	1,637,048	16,155,918	(S)	Contributions to employee benefit plans	...	...	...	...
...	162,097	...	(2,244)	159,853	(S)	Prime Minister—Salary and motor car allowance	...	...	...	...
...	...	...	...	...	(S)	Minister of Intergovernmental Affairs, President of the Queen's Privy Council for Canada and Minister for La Francophonie—Salary and motor car allowance	77,638	...	...	77,638
...	78,649	...	(1,011)	77,638	(S)	Leader of the Government in the Senate—Salary and motor car allowance	...	...	...	...
...	78,649	...	(1,027)	77,622	(S)	Leader of the Government in the House of Commons—Salary and motor car allowance	77,622	...	...	77,622
...	78,649	...	241	78,890	(S)	Minister of State and Chief Government Whip—Motor car allowance	78,890	...	...	77,638
...	2,000	...	122	2,122	(S)	Minister of State (Democratic Reform)—Motor car allowance	2,122	...	...	2,122
...	2,000	...	122	2,122	(S)	Spending of proceeds from the disposal of surplus Crown assets	2,122	...	...	2,122
6,817	...	...	63,303	70,120	(S)		6,817	...	63,303	7,053
6,817	143,947,689	15,227,860	9,043,685	168,226,051		Total Department—Budgetary	159,930,676	8,232,072	63,303	158,601,327
...	6,172,826	...	...	6,172,826		Canadian Intergovernmental Conference				
...	...	...	...	304,763	S	Secretariat				
...	...	...	304,763	304,763		Program expenditures				
...	...	...	34,274	34,274		Transfer from: TB Vote 25 ⁽¹⁾				
...	...	...	...	...		TB Vote 30 ⁽¹⁾				
...	6,172,826	...	339,037	6,511,863	(S)	Total—Vote 5	4,843,648	1,668,215	...	4,737,988
...	442,820	...	(23,159)	419,661	(S)	Contributions to employee benefit plans	419,661	...	...	404,041
...	...	...	143	143	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	...	143	...
...	...	...	...	...		Total Agency—Budgetary	5,263,309	1,668,215	143	5,142,029

Ministry Summary- Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	26,353,868	...	...	26,353,868	10				
...	...	...	872,843	872,843					
...	...	...	968,631	968,631					
...	...	...	235,020	235,020					
...	26,353,868	...	2,076,494	28,430,362					27,735,527
...	3,431,768	...	80,042	3,511,810	(S)	27,147,548	1,282,814	...	...
...	...	...	...	...		3,511,810	...	...	3,680,452
481	...	...	45,944	46,425	(S)	9,646	...	36,779	19,379
...	...	...	28,569	28,569	(S)		...	...	13,880
...
481	29,785,636	...	2,231,049	32,017,166		30,697,573	1,282,814	36,779	31,449,238
...	29,567,959	...	...	29,567,959	15				
...	...	...	254,748	254,748					
...	...	...	1,369,841	1,369,841					
...	...	...	226,050	226,050					
...	29,567,959	...	1,850,639	31,418,598		30,224,615	1,193,983	...	26,746,023
...	5,026,553	...	1,730,229	6,756,782	(S)	6,756,782	...	...	6,194,120
...
...	86,950,411	...	22,804,707	109,755,118	(S)	109,755,118	...	...	104,515,229
...	275,800	...	(4,275)	271,525	(S)	271,525	...	...	298,971
1	...	...	7,375	7,376	(S)	7,375	...	1	7,434
...	...	...	2,222	2,222	(S)	2,222	...	...	34
1	121,820,723	...	26,390,897	148,211,621		147,017,637	1,193,983	1	137,761,811
...	18,429,153	...	...	18,429,153	20				
...	...	...	101,088	101,088					
...	...	...	892,439	892,439					
...	...	...	399,244	399,244					
...	18,429,153	...	1,392,771	19,821,924		19,252,723	569,201	...	18,978,549

...	2,185,376	...	39,634	2,225,010	(S)	Contributions to employee benefit plans	2,225,010	...	2,307,297
...	...	...	192	192	(S)	Spending of proceeds from the disposal of surplus Crown assets	...	192	...
...	20,614,529	...	1,432,597	22,047,126		Total Agency—Budgetary	21,477,733	569,201	21,285,846
Old Port of Montreal Corporation Inc. ⁽²⁾									
23b	913,795	...	...	913,795		Payments to Old Port of Montreal Corporation Inc. for operating and capital expenditures—Transfer of \$7,018,250 from Transport Vote 65	...	...	...
...	...	913,795	...	7,018,250		Transfer from Vote 65 (Transport)	...	...	...
...	...	...	...	21,054,750 ⁽²⁾		Transfer from Transport for presentation purposes	...	...	...
...	...	913,795	28,073,000	28,986,795		Total—Vote 23b	28,986,795	...	23,144,999
...	...	913,795	28,073,000	28,986,795		Total Agency—Budgetary	28,986,795	...	23,144,999 ⁽²⁾
Public Appointments Commission									
						Secrétariat			
25	945,000	...	...	945,000		Program expenditures	...	...	...
...	...	...	47,250	47,250		Transfer from TB Vote 25 ⁽¹⁾
...	945,000	...	47,250	992,250		Total—Vote 25	268,373	723,877	264,493
(S)	...	...	(92,729)	25,761		Contributions to employee benefit plans	25,761	...	26,089
...	118,490	...	...	...		Total Agency—Budgetary	294,134	723,877	290,582
...	1,063,490	...	(45,479)	1,018,011					
Security Intelligence Review Committee									
30	2,707,331	...	...	2,707,331		Program expenditures	...	...	...
...	...	...	16,295	16,295		Transfer from: TB Vote 15 ⁽¹⁾
...	...	...	132,442	132,442		TB Vote 25 ⁽¹⁾	2,400,019	456,049	2,123,008
(S)	2,707,331	...	148,737	2,856,068		Total—Vote 30	283,304	...	231,602
...	288,180	...	(4,876)	283,304		Contributions to employee benefit plans	...	...	...
...	2,995,511	...	143,861	3,139,372		Total Agency—Budgetary	2,683,323	456,049	2,354,610
7,299	326,843,224	16,141,655	67,595,631	410,577,809		Total Ministry—Budgetary	396,351,180	14,126,211	380,030,442 ⁽²⁾

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repeated in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.
 Treasury Board Vote 5—Government contingencies.
 Treasury Board Vote 10—Government administration expenses.
 Treasury Board Vote 15—Contingency adjustments.
 Treasury Board Vote 25—Operating budget carry forward.
 Treasury Board Vote 30—Paylist requirements.
⁽²⁾ Order in Council 2010-1068 designated the Leader of the Government in the House of Commons, a member of the Queen's Privy Council for Canada, as the appropriate Minister for the Canada Lands Company Limited, including its subsidiary the Old Port of Montreal Corporation Inc. effective August 6, 2010. Prior to the transfer, expenditures of \$21,054,750 were approved by the Minister of Transport. Previous year's amounts have been restated by \$23,144,999.

Department	Operating			Capital		Transfer payments		Revenues netted against expenditures			Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Total authorities used in the current year	
														\$
Department														
Prime Minister and portfolio ministers support and advice	72,604,560	69,597,828	...	...	...	...	...	...	...	...	...	72,604,560	69,597,828
Internal services	58,429,957	55,736,210	...	...	...	...	...	...	...	...	...	58,429,957	55,736,210
Cabinet and Cabinet committees' advice and support	17,910,636	17,386,432	...	...	...	...	...	...	...	...	...	17,910,636	17,386,432
Public Service leadership and direction	4,143,618	3,968,160	...	...	...	...	...	...	...	...	...	4,143,618	3,968,160
Commissions of inquiry	11,712,200	11,385,496	...	...	3,425,080	1,856,550	...	...	...	...	...	15,137,280	13,242,046
Total Department—Budgetary	164,800,971	158,074,126	...	...	3,425,080	1,856,550	...	...	...	...	...	168,226,051	159,930,676
Canadian Intergovernmental Conference Secretariat														
Conference Secretariat	4,531,986	3,038,012	...	...	...	...	...	...	...	...	...	4,531,986	3,038,012
Internal services	2,399,681	2,225,297	...	...	...	...	...	...	...	...	...	2,399,681	2,225,297
Total Agency—Budgetary	6,931,667	5,263,309	...	...	...	...	...	...	...	...	...	6,931,667	5,263,309
Canadian Transportation Accident Investigation and Safety Board														
Air investigations	14,923,201	14,311,208	...	...	...	...	...	...	...	...	...	14,923,201	14,311,208
Internal services	7,123,819	6,826,509	...	...	...	...	...	...	...	...	...	7,123,819	6,826,509
Marine investigations	4,664,901	4,473,606	...	...	...	...	...	...	...	...	...	4,664,901	4,473,606
Rail investigations	4,796,171	4,597,594	...	...	...	...	...	...	...	...	...	4,796,171	4,597,594
Pipeline investigations	509,074	488,656	...	...	...	...	...	...	...	...	...	509,074	488,656
Total Agency—Budgetary	32,017,166	30,697,573	...	...	...	...	...	...	...	...	...	32,017,166	30,697,573
Chief Electoral Officer														
Elections	71,023,665	70,524,110	...	...	...	...	...	...	...	...	...	100,308,358	99,808,803
Internal services	47,903,263	47,208,834	...	...	29,284,693	29,284,693	...	...	...	...	...	47,903,263	47,208,834
Total Agency—Budgetary	118,926,928	117,732,944	...	...	29,284,693	29,284,693	...	...	...	...	...	148,211,621	147,017,637
Office of the Commissioner of Official Languages														
Promotion through policy and communications	7,563,358	6,355,479	...	...	...	...	...	...	...	...	...	7,563,358	6,355,479

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
Department Contributions							
...	...	...	880	880	...	...	5,045
...	...	1,000	...	1,000	...	...	41,319
...	...	3,423,200	...	1,854,670	1,568,530	...	105,000
...	...	3,424,200	880	1,856,550	1,568,530	...	151,364
Total Department							
Chief Electoral Officer							
Other transfer payments							
...	27,850,000	...	501,676	28,351,676	...	...	28,203,969
...	...	...	438,217	438,217	...	...	...
...	...	...	494,800	494,800	...	...	(1,518,277)
...	...	...	...	...	...	...	498,683
...	27,850,000	...	1,434,693	29,284,693	...	...	27,184,375
...	27,850,000	3,424,200	1,435,573	31,141,243	1,568,530	...	27,335,739

(S) Statutory transfer payment.

Revenues

	Current year		Previous year	
	\$	\$	\$	\$
Department				
Other revenues—				
Return on investments—				
Other accounts				
Canada Land Company Limited— Dividends	8,500,000	...		
Refunds of previous years' expenditures—				
Salaries	77,673	71,328		
Purchase of goods and services	101,572	65,331		920
Adjustments to prior year's payables	605,517	1,044,827		128,971
	784,762	1,181,486		129,891
Proceeds from the disposal of surplus Crown assets	63,303	6,817		
Miscellaneous revenues—				
Sale of statutory instruments pursuant to the <i>Statutory Instruments Act</i>	776	437		1,031
Revenues pursuant to the <i>Access to Information Act</i> and <i>Privacy Act</i>	4,004	3,113		12,850
Gain on foreign exchange	...	659		13,881
Sundries	37	11		16,146
	4,817	4,220		...
Total Department	9,352,882	1,192,523		159,918
Canadian Intergovernmental Conference Secretariat				
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	3,321	67,188		53,719
Adjustments to prior year's payables	1,369	22,116		...
	4,690	89,304		7,435
Proceeds from the disposal of surplus Crown assets	143	...		7,375
Miscellaneous revenues	1,073,230	1,033,936		27,250
Provincial governments contributions	...	24		64,682
Sundries	1,073,230	1,033,960		
	1,078,063	1,123,264		
Total Agency				125,836
Office of the Commissioner of Official Languages				
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	7,698	2,815		...
Adjustments to prior year's payables	10,670	10,012		7,698
	18,368	12,827		10,670
Sales of goods and services—				
Sales of goods and information products	85	40		18,368
Proceeds from the disposal of surplus Crown assets	192	...		12,827
	18,645	12,867		...
Total Agency				12,867

Revenues—Concluded

	Current year	Previous year
	\$	\$
Public Appointments Commission Secretariat		
Other revenues—		
Refunds of previous years' expenditures—		
Adjustments to prior year's payables	1,176	...
Total Agency	1,176	...
Security Intelligence Review Committee		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	2,162	...
Purchase of goods and services	1,785	...
Adjustments to prior year's payables	31,475	23,914
Total Agency	35,422	23,914
Ministry Summary		
Other revenues—		
Return on investments	8,500,000	...
Refunds of previous years' expenditures	869,306	1,491,141
Sales of goods and services	28,654	13,921
Proceeds from the disposal of surplus Crown assets	116,957	30,398
Miscellaneous revenues	1,105,815	1,102,862
Total Ministry	10,620,732	2,638,322

SECTION 22

2010-2011

PUBLIC ACCOUNTS OF CANADA

Public Safety and Emergency Preparedness

Department

Canada Border Services Agency

Canadian Security Intelligence Service

Correctional Service of Canada

National Parole Board

Office of the Correctional Investigator

Royal Canadian Mounted Police

Royal Canadian Mounted Police External Review Committee

Royal Canadian Mounted Police Public Complaints Commission

CONTENTS

	<i>Page</i>
Strategic outcome and program activity descriptions...	22.2
Ministry summary.....	22.9
Program activity.....	22.15
Transfer payments.....	22.18
Details of spendable amounts.....	22.20
Revenues.....	22.21

Department

Strategic Outcome

A safe and resilient Canada.

Program Activity Descriptions

Emergency management

Emergency management addresses all hazards (natural, technological and human-induced) through the development of an integrated emergency management system, legislation and national strategies, as well as training and standards which protect Canada and Canadians. This program activity aims to achieve effective policy and program coordination and delivery across the four pillars of emergency management: prevention/mitigation, preparedness, response and recovery through a close relationship with international counterparts, federal departments, provinces, territories, the first responder community and industry.

Law enforcement

This program activity provides leadership to the Canadian law enforcement community on strategic national and international responses to crime and disorder by contributing to the development of appropriate law enforcement policies with a view to address evolving threats to maintain public order and security. In addition, on-reserve provincial policing services are enhanced through funding for dedicated on-reserve policing services.

Crime prevention

The Crime prevention program activity encompasses a wide range of funding activities designed to reduce the likelihood of criminality. This program activity, in close collaboration with partners in the provinces and

territories, builds programs that are specific and appropriate to regions and communities. It provides communities with tools, knowledge and support to implement prevention programs at the local level.

Corrections

This program activity develops legislation and policies governing corrections, conditional release, and related criminal justice issues. It also develops and implements innovative approaches to community justice and provides research expertise and resources to both the corrections community and the public.

National security

This program activity develops and coordinates policy to define and advance Canada's national security objectives. It seeks to enhance national security in a manner that respects and protects human rights. These efforts are pursued with key federal, domestic and international partners.

Interoperability

This program activity aims to implement a blueprint for addressing information-sharing and technical interface challenges, thus enhancing information-sharing among federal departments and agencies engaged in protecting public safety and security. While safeguarding the privacy rights of individuals, this program engages in maximizing information-sharing opportunities with others and minimizing security risks to Canadians.

Border management

This program activity provides federal policy leadership and coordination on a variety of border issues such as customs/immigration enforcement and cross-border law enforcement, so as to ensure that security objectives are achieved in a manner that facilitates the flow

of legitimate trade and travel. It also contributes to the effective management of the Canada-United States border agenda.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Canada Border Services Agency

Strategic Outcome

Legitimate people and goods move freely and lawfully across the border.

Program Activity Descriptions

Conventional border program

The Conventional border program develops, administers and oversees the policies, regulations, procedures,

Facilitated border program

alliances and working partnerships necessary to maintain border control while allowing for the free movement of legitimate people and goods (including plants and animals) into and out of Canada. This program ensures that the entry of low-risk people and goods is expedited while unknown and high-risk people and goods are properly assessed. The Conventional border program benefits the Canadian economy by contributing to strong business and tourism sectors. The program promotes compliance with border legislation and minimizes unnecessary delays at the border. The program also contributes to creating a stronger and more prosperous North America by allowing goods and people to move freely across the border.

Trade program

The Trade program ensures that the Canadian economy and the business community gain maximum benefits from the administration of international and regional trade agreements and domestic legislation governing trade in commercial goods. In this context, the Canadian Border Services Agency (CBSA) is responsible for developing and administering rules, policies, programs and activities that govern the trade-related aspects (origin, valuation, anti-dumping and countervailing measures, tariff and trade incentives) of the movement of goods into Canada. Guided by these rules, policies and programs, importers must account for imported goods and indicate what the imported goods are (tariff), where they come from (origin), how much they are worth (valuation), what duties and taxes are payable, if and how much anti-dumping and countervailing duties are payable, and whether duties can be relieved, remitted or deferred (tariff & trade incentives). Based on risk, the CBSA ensures importer compliance with trade requirements by conducting verification activities to ensure the proper collection of duties and taxes as set by Parliament, by upholding the integrity of trade agreements, by providing protection to Canadian industries and by ensuring the integrity of trade data.

Program Activity Descriptions

Enforcement program

The Enforcement program ensures the safety and security of Canada's population. Working closely with the Risk assessment program, the Enforcement program ensures that appropriate enforcement actions are taken against people and goods that are non-compliant with border-related legislation and regulations. At ports of entry, these actions include the identification, detention and reporting of permanent residents or foreign nationals who are inadmissible under the *Immigration and Refugee Protection Act*. Border services officers at ports of entry also detain, seize, and impose administrative monetary penalties on goods that are non-compliant with the *Customs Act* or other Canadian legislation and regulations. At inland enforcement offices, CBSA officials identify, investigate and report those suspected of being inadmissible to Canada, and locate and remove those inadmissible persons who do not have a legal right to remain in Canada. This activity is essential to the integrity of Canada's immigration and refugee programs. In addition, CBSA's officials at HQ and in the regions carry out criminal investigations of offences against border-related legislation.

Risk assessment program

The Risk assessment program "pushes the border out" by seeking to identify high risk people and goods as early as possible before their arrival at Canada's borders. The program is an essential element in preserving the safety and security of Canada's population. The program assesses information from a wide range of sources to support decisions on visa applicants at overseas missions. CBSA officials also assist local authorities in identifying document fraud, screening irregular migrants and cargo at ports of embarkation and, where possible, preventing their departure. At the National

Recourse program

The Recourse program provides the business community and individuals with an accessible redress process that ensures a fair and impartial review of decisions and actions taken in support of border services legislation. Through the fair, transparent and timely review of trade program decisions and enforcement related actions, the Recourse program ensures that the actions taken by CBSA officials accurately reflect CBSA policies, guidelines and legislation and contributes to the security, protection and economic prosperity of Canada. In addition, the Recourse program manages any further appeals of recourse decisions to the Canadian International Trade Tribunal and the courts. This program is also responsible for the management of Canadian Human Rights Commission cases involving allegations of discrimination from the public regarding the services provided by the CBSA.

Strategic Outcome

Canada's population is safe and secure from border-related risks.

Ministry Summary

Source of authorities										Disposition of authorities			
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Vote	Used in the current year		Lapsed or (overexpended)	Available for use in subsequent years		Used in the previous year	
	\$	\$	\$				\$	\$		\$	\$		
The Senate													
...	59,490,350	...	...	59,490,350	1	53,464,529	6,025,821	...	...	55,400,729		
...	6,725,550	...	139,019	6,864,569	(S)	6,864,569	...	...	...	7,377,746		
Officers and Members of the Senate—Salaries, allowances and other payments to the Speaker of the Senate, Members and other officers of the Senate under the <i>Parliament of Canada Act</i> ; contributions to the Members of Parliament Retiring Allowances Account and Members of Parliament Retirement Compensation Arrangements Account													
...	26,655,200	...	1,392,342	28,047,542		28,047,542	...	...	...	27,422,721		
...	92,871,100	...	1,531,361	94,402,461		88,376,640	6,025,821	...	...	90,201,196		
House of Commons													
...	290,992,318	...	...	290,992,318	S	274,478,137	16,514,181	...	...	277,013,936		
...	35,997,440	...	(651,035)	35,346,405	(S)	35,346,405	...	...	...	35,657,452		
Members of the House of Commons—Salaries and allowances of Officers and Members of the House of Commons under the <i>Parliament of Canada Act</i> and contributions to the Members of Parliament Retiring Allowances Account and the Members of Parliament Retirement Compensation Arrangements Account													
...	113,322,588	...	1,116,821	114,439,409	(S)	114,439,409	...	...	...	115,020,532		
...	440,312,346	...	465,786	440,778,132		424,263,951	16,514,181	...	...	427,691,920		
Library of Parliament													
...	37,496,000	...	...	37,496,000	10	36,972,594	1,123,406	...	...	35,323,377		
...	...	600,000	...	600,000	10b	4,948,977	...	...	...	4,877,430		
...	37,496,000	600,000	...	38,096,000	(S)	...	...	...	...	...
...	4,959,920	...	(10,943)	4,948,977		41,921,571	1,123,406	...	...	40,200,807		
...	42,455,920	600,000	(10,943)	43,044,977		...	...	...	...	...

Office of the Conflict of Interest and Ethics Commissioner

...	6,338,000	...	...	6,338,000	15 (S)	Program expenditures Contributions to employee benefit plans	5,312,166	1,025,834	...	4,890,993
...	767,210	...	(63,450)	703,760			703,760	...	...	636,912
...	7,105,210	...	(63,450)	7,041,760		Total Agency—Budgetary	6,015,926	1,025,834	...	5,527,905

...	719,500	...	...	719,500	20 (S)	Program expenditures Contributions to employee benefit plans	678,941	40,559	...	685,477
...	103,700	...	(6,735)	96,965			96,965	...	...	99,222
...	823,200	...	(6,735)	816,465		Total Agency—Budgetary	775,906	40,559	...	784,699
...	583,567,776	600,000	1,916,019	586,083,795		Total Ministry—Budgetary	561,353,994	24,729,801	...	564,406,527

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

CSC's policies and procedures associated with the areas of individual complaints, to ensure that systemic areas of complaint are identified and appropriately addressed, and to review all Section 19 investigations performed by CSC following the death of or serious injury to an inmate.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Royal Canadian Mounted Police

Strategic Outcome

Quality federal policing.

Program Activity Descriptions

Federal and international operations

Provides policing, law enforcement, investigative and protective services to the federal government, its departments and agencies and to Canadians.

Protective policing services

Directs the planning, implementation, administration and monitoring of the Royal Canadian Mounted Police (RCMP) national protective security program including the protection of dignitaries, the security of major events and of special initiatives including Prime Minister-led summits of an international nature.

Strategic Outcome

Quality contract policing.

Program Activity Descriptions

Community, contract and aboriginal policing

Contributes to safe homes and safe communities by providing police services to diverse communities in eight provinces (with the exception of Ontario and Quebec) and three territories through cost-shared policing service agreements with federal, provincial, territorial, municipal and aboriginal governments.

Strategic Outcome

Quality policing support services.

Program Activity Descriptions

Technical policing operations

Provides policy, advice and management to predict, research, develop and ensure the availability of technical tools and expertise to enable front line members and partners to prevent and investigate crime and enforce

the law, protect against terrorism, and operate in a safe and secure environment.

National police services

Contributes to safe homes and safe communities for Canadians through the acquisition, analysis, dissemination and warehousing of law enforcement-specific applications of science and technology to all accredited Canadian law enforcement agencies.

Policing support services

Support services provided in support of the RCMP's role as a police organization.

Criminal intelligence operations

A national program for the management of criminal information and intelligence in the detection and prevention of crime of an organized, serious or national security nature in Canada, or internationally as it affects Canada.

Strategic Outcome

Payments applicable to all activities.

Program Activity Descriptions

To compensate members of the RCMP for injuries received in the performance of duty

To compensate members of the RCMP for injuries received in the performance of duty.

Pensions under the RCMP Continuation Act

Pensions under the Royal Canadian Mounted Police Pension Continuation Act.

Survivor income plan

Provides benefits to survivors of members who lost their lives while on duty or as a result of a duty related incident. The benefits are similar to those available to

public servants at large under the provisions of the *Government of Canada Employee Compensation Act* to which the members of the RCMP are excluded.

Strategic Outcome

Quality firearms program and support – The risks to public safety from firearms in Canada and international communities are minimized.

Program Activity Descriptions

Firearms licensing and supporting infrastructure

Delivery of licensing activities through federal Chief Firearms Officers (CFO) operations, arrangements with other federal government departments, and the management of provincial CFO roles and relationships; operations of the Central Processing Site, the 1-800 call centre; maintenance and analysis of program performance data; management of the Program's information technology infrastructure and its interface with other databases; and support to public agencies and to law enforcement.

Firearm registration

All activities related to the processing of all firearms registration and transfer applications, including registration on import; support to public agencies and to law enforcement.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of

Outreach and information dissemination

The ERC ensures that its findings and recommendations in each case are clearly explained for the parties and the RCMP Commissioner. Summaries of the findings and recommendations in each case, as well as articles of interest on the role of the ERC, relevant legal principles and information on related issues, are distributed widely. Communication and outreach tools include: a quarterly publication (*Communiqué*), including the most recent case summaries, updates, and legal principles; a website with timely inclusion of publications and case summaries; the annual report and other government accountability documents; and presentations, meetings, training and other outreach activities.

Royal Canadian Mounted Police Public Complaints Commission

Strategic Outcome

RCMP members are held publicly accountable for their conduct in the performance of their duties.

Program Activity Descriptions

Civilian review of RCMP members' conduct in the performance of their duties

The Commission conducts reviews of complaints received from the public about the conduct of RCMP members in the performance of their duties. When complainants are not satisfied with the RCMP's handling of their complaints, they can request a review of their case by the Commission. In reviewing these complaints, the Commission may conduct hearings and investigations, and reports on its findings and makes recommendations to the RCMP Commissioner and Minister of Public Safety.

programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Royal Canadian Mounted Police External Review Committee

Strategic Outcome

The Royal Canadian Mounted Police External Review Committee aims to positively influence the manner in which labour relations issues are addressed within the Royal Canadian Mounted Police.

Program Activity Descriptions

Independent and impartial case review

The Royal Canadian Mounted Police External Review Committee (ERC) can dispose of matters referred to the ERC by the Royal Canadian Mounted Police (RCMP) either on the basis of the material in the record or following a hearing. In conducting its review of matters referred to it, the ERC attempts to achieve timeliness and quality in its recommendations, and a balance amongst the many complex and different interests involved. It strives to ensure that the principles of administrative and labour law are respected and the remedial approach indicated by the *Royal Canadian Mounted Police Act* is followed. In each case, the ERC must consider the public interest and ensure that members of the RCMP are treated in a fair and equitable manner.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Ministry Summary

Available from previous years	Source of authorities				Vote	Department	Disposition of authorities			
	As shown in			Total available for use			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers							
\$	\$	\$	\$	\$			\$	\$	\$	\$
...	137,733,602	...	...	137,733,602	1	Operating expenditures				
...	...	2,092,670	...	2,092,670	1a	Operating expenditures				
...	...	1,838,225	...	1,838,225	1b	Operating expenditures				
...	...	...	58,491	58,491		Transfer from: TB Vote 15 ⁽¹⁾				
...	...	...	6,825,531	6,825,531		TB Vote 25 ⁽¹⁾				
...	...	...	1,895,926	1,895,926		TB Vote 30 ⁽¹⁾				
...	...	...	(88,920)	(88,920)		Transfer to: Vote 1 (Transport)				
...	...	...	(10,000)	(10,000)		Vote 25 (Environment)				
...	...	...	(90,800)	(90,800)		Vote 50				
...	...	...	(4,000)	(4,000)		Vote 95 (Canadian Heritage)				
...	137,733,602	3,930,895	8,586,228	150,250,725		Total—Vote 1	140,564,048	9,686,677	...	135,053,889
...	289,212,791	...	...	289,212,791	5	Grants and contributions				
...	...	265,105,059	...	265,105,059	5a	Grants and contributions				
...	...	1,000,000	...	1,000,000	5b	Grants and contributions				
...	...	...	...	...		Transfer to: Vote 10 (Foreign Affairs and International Trade)				
...	...	...	(100,000)	(100,000)		Vote 25 (Environment)				
...	...	...	(190,000)	(190,000)		Vote 50				
...	...	...	(35,000,000)	(35,000,000)		Total—Vote 5	376,766,793	143,261,057	...	245,504,626
...	289,212,791	266,105,059	(35,290,000)	520,027,850		Contributions to employee benefit plans				
...	13,703,682	...	1,484,994	15,188,676	(S)	Minister of Public Safety—Salary and motor car allowance	15,188,676	...	...	15,136,916
...	...	...	(1,011)	77,638	(S)		77,638	...	...	77,638
...	440,728,724	270,035,954	(25,219,789)	685,544,889		Total Department—Budgetary	532,597,155	152,947,734	...	395,773,069

Ministry Summary—Continued

Source of authorities				Disposition of authorities			
Available from previous years	As shown in		Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
	Main Estimates	Supplementary Estimates					
\$	\$	\$			\$	\$	\$
...	...	...		Transfer from: Vote 1 (Canada Revenue Agency)			
...	...	1,360,532		Vote 1 (Foreign Affairs and International Trade)			
...	...	20,000		Vote 1 (Transport)			
...	...	396,530		TB Vote 15 ⁽¹⁾			
...	...	221,545		TB Vote 30 ⁽¹⁾			
...	...	29,958,935		Transfer to: Vote 1 (Citizenship and Immigration)			
...	...	(400,000)		Vote 1 (Foreign Affairs and International Trade)			
...	...	(1,361,700)		Vote 15			
...	...	(2,567,275)		Total—Vote 10	1,453,495,095	4,987,448	1,426,053,519
91,636,514	1,360,707,529	35,590,925		Capital expenditures			
66,274,988	94,980,412	...	15	Transfer of \$2,567,275 from Public Safety and Emergency Preparedness Vote 10			
...	...	10,144,078	15a	Capital expenditures			
...	...	7,271,766	15b	Transfer from Vote 10			
...	...	2,567,275		Total—Vote 15	59,772,455	...	121,466,064
66,274,988	94,980,412	17,415,844		Contributions to employee benefit plans	181,999,068	...	182,101,673
...	163,702,468	...	(S)	Spending of proceeds from the disposal of surplus Crown assets	251,599	...	172,293
168,228	...	...	(S)	Refunds of amounts credited to revenues in previous years	33,712	...	59,145
...	...	33,712	(S)	Collection agency fees	190	...	481
...	...	190		Total Agency—Budgetary	1,695,552,119	4,987,448	1,641,044,212
158,079,730 ⁽²⁾	1,619,390,409	53,006,769		Canadian Security Intelligence Service			
...	431,329,546	...	20	Operating expenditures			
...	2,162,296	...	20a	Transfer of \$63,000 from National Defence Vote 5			
...	12,831,259	...	20b	Transfer from: Vote 5 (National Defence)			
...	63,000	...		TB Vote 25 ⁽¹⁾			
...	18,185,954	...		Transfer to Vote 1 (Foreign Affairs and International Trade)			
...	(8,017,800)	...		Total—Vote 20	441,556,427	14,997,828	425,259,211
...	10,231,154	...	25	Capital expenditures	29,902,873	1,707,127	44,420,602
...	...	...	(S)	Contributions to employee benefit plans	43,323,489	...	41,745,174
...	(309,734)	...					

291,780	...	...	360,044	651,824	(S)	Spending of proceeds from the disposal of surplus Crown assets	438,199	...	213,625	1,660,372
...	...	...	2,308	2,308	(S)	Refunds of amounts credited to revenues in previous years	2,308	...	...	4,559
291,780	506,572,769	14,993,555	10,283,772	532,141,876		Total Agency—Budgetary	515,223,296	16,704,955	213,625	513,089,918
Correctional Service of Canada										
...	1,917,993,797	...	...	1,917,993,797	30	Operating expenditures				
...	...	2,024,009	...	2,024,009	30b	Operating expenditures				
...	...	...	8,678,545	8,678,545		Transfer from: TB Vote 15 (i)				
...	...	...	37,703,934	37,703,934		TB Vote 25 (i)				
...	...	...	21,891,668	21,891,668		TB Vote 30 (i)				
...	...	...	(1,000,000)	(1,000,000)		Transfer to: Vote 1 (Natural Resources)				
...	...	...	(1,400,000)	(1,400,000)		Vote 5 (Public Works and Government Services)				
...	1,917,993,797	2,024,009	65,874,147	1,985,891,953		Total—Vote 30	1,931,774,588	54,117,365	...	1,843,191,433
...	329,414,000	...	...	329,414,000	35	Capital expenditures				
...	...	7,896,720	...	7,896,720	35a	Capital expenditures				
...	329,414,000	7,896,720	...	337,310,720		Total—Vote 35	222,848,605	114,462,115	...	200,356,601
...	212,841,622	...	11,603,102	224,444,724	(S)	Contributions to employee benefit plans	224,444,724	...	...	221,698,037
10,050,435	...	...	...	10,050,435	(S)	CORCAN Revolving Fund	(4,794,244)	...	14,844,679	(348,011)
653,193	...	...	1,338,797	1,991,990	(S)	Spending of proceeds from the disposal of surplus Crown assets	735,535	...	1,256,455	204,628
10,703,628	2,460,249,419	9,920,729	78,816,046	2,559,689,822		Total budgetary	2,375,009,208	168,379,480	16,101,134	2,265,102,688
L14b Loans to individuals under mandatory supervision and parolees through the Parolees' Loan Account, Appropriation Act No. 3, 1982-83. Limit \$50,000 (Net)										
46,999	...	...	...	46,999			942	...	46,057	533
10,703,628	2,460,249,419	9,920,729	78,816,046	2,559,689,822		Total Agency—Budgetary	2,375,009,208	168,579,480	16,101,134	2,265,102,688
46,999	...	...	...	46,999		Non-budgetary	942	...	46,057	533
National Parole Board										
...	40,869,455	...	...	40,869,455	40	Program expenditures				
...	...	...	...	...	40a	Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year, and to offset expenditures incurred in the fiscal year arising from the provision of services to process pardon applications for persons convicted of offences under federal acts and regulations				
...	...	1	...	1						

Ministry Summary—Continued

Source of authorities					Disposition of authorities						
Available from previous years	As shown in			Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years		Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers						\$	\$	
\$	\$	\$	\$	\$			\$	\$	\$	\$	\$
...	...	128,360	...	128,360	40b	Program expenditures and, pursuant to paragraph 29.1(2)(a) of the <i>Financial Administration Act</i> , authority to expend revenues received in a fiscal year, and to offset expenditures incurred in the fiscal year arising from the provision of services to process pardon applications for persons convicted of offences under federal acts and regulations					
...	...	2,044,134	2,044,134	2,044,134		Transfer from: TB Vote 25 ⁽¹⁾					
...	...	...	819,743	819,743		TB Vote 30 ⁽¹⁾					
...	40,869,455	128,361	2,863,877	43,861,693		Total—Vote 40	40,207,239	3,654,454	...	...	41,431,994
...	5,537,277	...	244,605	5,781,882	(S)	Contributions to employee benefit plans	5,781,882	...	...	...	5,867,124
3,569	...	...	17,838	21,407	(S)	Spending of proceeds from the disposal of surplus Crown assets	5,726	...	...	15,681	11,013
3,569	46,406,732	128,361	3,126,320	49,664,982		Total Agency—Budgetary	45,994,847	3,654,454	15,681	47,310,131	
Office of the Correctional Investigator											
...	3,136,888	...	...	3,136,888	45	Program expenditures					
...	...	400,874	...	400,874	45a	Program expenditures					
...	...	37,400	...	37,400	45b	Program expenditures					
...	...	...	34,085	34,085		Transfer from: TB Vote 15 ⁽¹⁾					
...	...	...	50,172	50,172		TB Vote 25 ⁽¹⁾					
...	...	...	37,007	37,007		TB Vote 30 ⁽¹⁾					
...	3,136,888	438,274	121,264	3,696,426		Total—Vote 45	3,612,869	83,557	...	...	3,595,997
...	420,177	...	45,533	465,710	(S)	Contributions to employee benefit plans	465,710	...	...	...	405,695
...	3,557,065	438,274	166,797	4,162,136		Total Agency—Budgetary	4,078,579	83,557	...	...	4,001,692
Royal Canadian Mounted Police											
...	1,982,870,879	...	...	1,982,870,879	50	Operating expenditures					
...	...	...	...	...	50a	Transfer of \$90,800 from Public Safety and Emergency Preparedness Vote 1, and \$35,000,000 from Public Safety and Emergency Preparedness Vote 5 and \$282,300 from Foreign Affairs and International Trade Vote 1					
...	...	328,278,760	...	328,278,760	50b	Transfer of \$427,500 from Transport Vote1					
...	...	10,017,888	...	10,017,888							

Ministry Summary—Concluded

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in	Adjustments, warrants and transfers	Total available for use			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$			\$	\$	\$	\$
...	4,829,940	...	4,829,940	70	Royal Canadian Mounted Police Public Complaints Commission				
...	...	...	2,660,673	70a	Program expenditures				
...	...	42,008	42,008		Program expenditures				
...	...	232,750	232,750		Transfer from: TB Vote 15 ⁽¹⁾				
...	...	10,157	10,157		TB Vote 25 ⁽¹⁾				
...	...	...	...		TB Vote 30 ⁽¹⁾				
...	4,829,940	2,660,673	7,775,528		Total Vote 70	6,845,824	929,704	...	6,947,725
...	557,740	...	618,179	(S)	Contributions to employee benefit plans	618,179	...	...	601,776
...	5,387,680	2,660,673	8,393,707		Total Agency—Budgetary	7,464,003	929,704	...	7,549,501
173,535,272 ⁽²⁾	7,898,053,515	735,851,918	9,069,353,764		Total Ministry—Budgetary	8,285,114,216	583,435,513	200,804,035	8,187,487,157
46,999	...	...	46,999		Non-budgetary	942	...	46,057	533

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

⁽¹⁾ Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 25—Operating budget carry forward.

Treasury Board Vote 30—Paylist requirements.

⁽²⁾ The funds available from previous years were adjusted due to Canada Border Services Agency's 2 year appropriation.

Program Activity

Department	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Emergency management	46,128,128	44,823,957		...	...	111,353,500	97,421,933	...	...	...	...	...	...	...	157,481,628	142,245,890	...	...
Law enforcement	18,507,808	18,030,995		...	...	360,773,950	234,526,089	...	...	...	...	...	...	...	379,281,758	252,557,084	...	...
Crime prevention	10,619,429	10,303,907		...	...	44,120,926	41,063,321	...	...	...	...	...	...	...	51,367,228	...	...	...
Internal services	73,847,746	66,788,374		...	...	...	...	...	...	...	...	...	...	...	73,847,746	66,788,374	...	...
Corrections	4,918,835	4,922,716		...	...	3,669,474	3,645,950	...	...	...	...	...	...	...	8,588,309	8,568,666	...	...
National security	8,419,219	8,018,330		...	...	110,000	109,500	...	...	...	...	...	...	...	8,529,219	8,127,826	...	...
Interoperability	930,914	942,826		...	...	...	...	...	...	...	...	...	...	...	930,914	942,826	...	...
Border management	2,144,960	1,999,257		...	...	...	...	...	...	...	...	...	...	...	2,144,960	1,999,257	...	...
Total Department—Budgetary	165,517,039	155,830,362		...	...	520,027,850	376,766,793	...	...	...	...	...	...	...	685,544,889	532,597,155	...	...
Canada Border Services Agency																		
Internal services	560,671,670	606,422,675		126,979,275	58,064,915	...	...	...	...	...	...	...	...	...	687,650,945	663,880,129	...	...
Conventional border program	582,599,288	575,897,892		4,821,689	898,120	...	...	...	...	16,797,935	8,707,649	...	...	...	570,623,042	568,088,363	...	...
Enforcement program	335,166,469	243,527,049		47,048,093	810,836	...	...	...	...	...	80	...	...	...	382,214,562	244,337,805	...	...
Risk assessment program	153,316,541	110,481,881		2,330,581	(1,417)	...	...	...	...	...	...	...	...	...	155,647,122	110,480,464	...	...
Trade program	40,671,538	64,772,504		12,078	...	...	...	...	...	...	1,983	...	...	...	40,683,616	64,770,521	...	...
Facilitated border program	31,280,470	37,920,830		18,142	1	...	...	...	...	912,065	3,322,245	...	...	...	30,386,547	34,598,586	...	...
Recourse program	11,993,537	9,396,251		28,661	...	...	...	...	...	...	...	...	...	...	12,022,198	9,396,251	...	...
Sub-total	1,715,699,513	1,648,419,082		181,238,519	59,772,455	...	...	...	...	17,710,000	12,639,418	...	...	...	1,879,228,032	1,695,552,119	...	...
Revenues netted against expenditures	(17,710,000)	(12,639,418)		...	...	...	...	...	...	(17,710,000)	(12,639,418)	...	...	...	...	...	...	...
Total Agency—Budgetary	1,697,989,513	1,635,779,664		181,238,519	59,772,455	...	...	...	...	...	...	...	...	...	1,879,228,032	1,695,552,119	...	...
Canadian Security Intelligence Service																		
Intelligence program	435,368,528	434,068,698		26,868,500	28,407,729	...	...	...	...	...	...	...	...	...	462,237,028	462,476,427	...	...
Security screening program	65,163,348	51,251,725		4,741,500	1,495,144	...	...	...	...	...	...	...	...	...	69,904,848	52,746,869	...	...
Total Agency—Budgetary	500,531,876	485,320,423		31,610,000	29,902,873	...	...	...	...	...	...	...	...	...	532,141,876	515,223,296	...	...
Correctional Service of Canada																		
Custody	1,398,463,260	1,274,395,935		325,543,720	203,993,661	...	...	...	...	222,000	145,000	...	...	...	1,724,228,980	1,478,534,596	...	...
Correctional interventions	436,653,355	413,774,687		8,856,000	36,545	...	...	...	...	1,269,000	1,045,357	...	...	...	446,778,355	414,856,589	...	...
Budgetary	...	...		...	...	...	...	...	...	...	...	...	...	...	46,999	942	...	...
Non-budgetary	...	...		...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Internal services	241,698,505	364,939,373		2,361,000	18,818,399	...	...	...	...	...	...	...	...	...	244,059,505	383,757,772	...	...

Program Activity—Concluded

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Community supervision	133,940,547	102,366,497	550,000	...	82,000	287,998	...	...	...	...	134,572,547	102,654,495
CORCAN (SOA)	101,412,355	81,180,727	...	...	...	...	91,361,920	85,974,971	...	...	10,050,435	(4,794,244)
Sub-total	2,312,168,022	2,236,657,219	337,310,720	222,848,605	1,573,000	1,478,355	91,361,920	85,974,971	...	...	2,559,689,822	2,375,009,208
Budgetary	...	...	...	...	...	...	...	...	...	...	46,999	942
Non-budgetary	(91,361,920)	(85,974,971)	...	...	...	...	(91,361,920)	(85,974,971)	...	...	...	...
Revenues netted against expenditures	...	...	...	...	...	...	...	...	...	...	...	...
Total Agency—	2,220,806,102	2,150,682,248	337,310,720	222,848,605	1,573,000	1,478,355	...	...	...	...	2,559,689,822	2,375,009,208
Budgetary	...	...	...	...	...	...	...	...	...	...	46,999	942
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...
National Parole Board	...	...	...	...	...	...	...	...	...	...	...	...
Conditional release decisions	36,304,862	33,779,976	...	...	...	...	...	...	...	...	36,304,862	33,779,976
Conditional release openness and accountability	6,537,021	5,693,295	...	...	...	...	...	...	...	...	6,537,021	5,693,295
Internal services	4,970,076	4,426,835	...	...	...	...	...	...	...	...	4,970,076	4,426,835
Pardon decisions/ clemency recommendations	2,833,023	2,932,362	...	...	...	...	980,000	837,621	...	...	1,853,023	2,094,741
Sub-total	50,644,982	46,832,468	...	...	...	...	980,000	837,621	...	...	49,664,982	45,994,847
Budgetary	(980,000)	(837,621)	...	...	...	...	(980,000)	(837,621)	...	...	...	...
Revenues netted against expenditures	...	...	...	...	...	...	...	...	...	...	...	...
Total Agency—Budgetary	49,664,982	45,994,847	...	...	...	...	...	...	...	...	49,664,982	45,994,847
Office of the Correctional Investigator	...	...	...	...	...	...	...	...	...	...	...	...
Ombudsman for federal offenders	3,374,926	3,240,837	...	...	...	...	...	...	...	...	3,374,926	3,240,837
Internal services	787,210	837,742	...	...	...	...	...	...	...	...	787,210	837,742
Total Agency—Budgetary	4,162,136	4,078,579	...	...	...	...	...	...	...	...	4,162,136	4,078,579
Royal Canadian Mounted Police	...	...	...	...	...	...	...	...	...	...	...	...
Internal services	622,208,793	646,936,907	151,531,163	102,555,953	31,000	...	28,416,720	14,654,708	...	...	745,354,236	734,838,152
Federal and international operations	722,676,848	635,278,876	33,292,080	10,952,841	...	...	...	...	...	...	755,968,928	646,231,717
Community, contract and aboriginal policing	2,223,255,094	2,190,205,226	99,044,851	81,881,234	519,000	110,400	1,607,328,424	1,569,138,376	...	...	715,490,521	703,058,484

Technical policing operations	179,768,065	185,832,783	5,126,000	21,217,000	...	...	...	...	...	184,894,065	207,049,783
Protective policing services	460,805,830	369,385,892	22,593,000	7,687,031	...	...	...	...	...	483,398,830	377,072,923
National police services	129,231,200	132,638,029	3,873,000	10,151,943	450,000	535,370	4,500,000	6,729,083	...	129,054,200	136,596,259
To compensate members of the RCMP for injuries received in the performance of duty	...	...	...	...	96,677,194	93,289,285	...	...	...	96,677,194	93,289,285
Policing support services	76,820,330	70,973,348	...	694,181	...	...	...	314,017	...	76,820,330	71,353,512
Criminal intelligence operations	61,398,520	60,887,299	1,018,000	383,635	...	...	...	...	...	62,416,520	61,270,934
Firearms licensing and supporting infrastructure	42,049,036	34,534,478	...	1,664,612	14,487,000	14,487,000	...	...	...	56,536,036	50,686,090
Firearm registration	21,165,966	7,309,517	...	...	1,300,000	...	...	...	...	22,465,966	7,309,517
Pensions under the <i>RCMP Continuation Act</i>	...	...	...	...	...	...	...	...	...	...	...
Survivor income plan	...	...	...	...	16,480,442	16,480,442	...	...	...	16,480,442	16,480,442
Sub-total	4,539,379,682	4,333,982,355	316,478,094	237,188,430	132,545,015	127,076,041	1,640,245,144	1,590,836,184	...	3,348,157,647	3,107,410,642
Revenues netted against expenditures	(1,640,245,144)	(1,590,836,184)	...	...	...	...	(1,640,245,144)	(1,590,836,184)	...	...	...
Total Agency—Budgetary	2,899,134,538	2,743,146,171	316,478,094	237,188,430	132,545,015	127,076,041	...	...	...	3,348,157,647	3,107,410,642
Royal Canadian Mounted Police											
External Review Committee											
Independent and impartial case review	1,892,166	1,463,373	...	...	...	...	...	...	...	1,892,166	1,463,373
Outreach and information dissemination	478,507	320,994	...	...	...	...	...	...	...	478,507	320,994
Total Agency—Budgetary	2,370,673	1,784,367	...	...	...	...	...	...	...	2,370,673	1,784,367
Royal Canadian Mounted Police Public Complaints Commission											
Civilian review of RCMP members' conduct in the performance of their duties	4,931,755	3,031,278	...	...	...	...	...	...	...	4,931,755	3,031,278
Internal services	3,461,952	4,432,725	...	...	...	...	...	...	...	3,461,952	4,432,725
Total Agency—Budgetary	8,393,707	7,464,003	...	...	...	...	...	...	...	8,393,707	7,464,003
Total Ministry—Budgetary	7,548,570,566	7,230,080,664	866,637,333	549,712,363	654,145,865	505,321,189	...	...	...	9,069,353,764	8,285,114,216
Non-Budgetary	...	...	...	...	...	...	...	46,999	942	46,999	942

Available from previous years	Source of authorities				Department Grants	Disposition of authorities			
	As shown in		Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	\$	\$							
...	7,960,000	...	(6,096,858)	1,863,142	Grants in support of the Safer Communities Initiative	1,004,545	858,597	...	1,504,791
...	1,796,144	...	...	1,796,144	Other national voluntary organizations active in the criminal justice sector	1,796,143	1	...	1,796,000
...	500,000	...	...	500,000	Grants to provincial partners for the National Flaggging System to identify and track high-risk violent offenders who jeopardize public safety	500,000	...	...	500,000
...	500,000	...	...	500,000	International Crime Prevention Centre	499,618	382	...	499,668
...	154,000	...	(154,000)	...	Public safety and emergency preparedness research fellowships program	...	...	...	154,000
...	10,910,144	...	(6,250,858)	4,659,286	Total—Grants	3,800,306	858,980	...	4,454,459
Contributions									
...	122,734,148	2,802,559	(35,000,000)	90,536,707	Payments to the provinces, territories, municipalities, Indian band councils and recognized authorities representing Indians on reserve, Indian communities on Crown land and Inuit communities, for the First Nations policing program	80,110,612	10,426,095	...	83,943,165
...	100,000,000	...	...	100,000,000	Contributions to the provinces for assistance related to natural disasters	88,768,508	11,231,492	...	99,924,101
...	43,039,899	(6,000,000)	3,827,885	40,867,784	Contributions in support of the Safer Communities Initiative	38,731,836	2,135,948	...	27,093,646
...	8,471,000	...	(187,500)	8,283,500	Contributions to the provinces and municipalities pursuant to the <i>Emergency Preparedness Act</i>	7,967,814	315,686	...	7,882,721
...	1,845,600	...	412,143	2,257,743	Contribution program to combat child sexual exploitation and human trafficking	2,257,743	...	...	2,100,196
...	...	...	...	...	Payments to the provinces, territories, and public and private bodies in support of activities complementary to those of the Department of Public Safety and Emergency Preparedness	1,491,613	16,217	...	1,418,731
...	1,712,000	(220,000)	15,830	1,507,830	International Association of Fire Fighters, Canada	315,710	184,290	...	500,000
...	500,000	...	...	500,000	Contribution program for the Security Cost Framework	...	...	...	...
...	...	...	...	...	Policy in relation to 2010 G8 Summit and G20 meeting	144,982,320	115,820,180	...	15,300,000
...	...	260,802,500	...	260,802,500	Biology casework analysis contribution program	6,900,000	...	...	...
...	...	6,900,000	...	6,900,000	Financial assistance to provinces and territories for costs incurred during the repatriation of Canadian evacuees from Haiti	...	2,200,000	...	...
...	...	1,500,000	700,000	2,200,000		...	...	...	...

Contributions in support of Communities at-risk:

...	...	...	890,000	890,000	...	827,322	62,678	...	887,607
...
...	...	320,000	435,000	115,000	...	425,509	9,491	...	...
...	...	...	187,500	187,500	...	187,500	...	...	...
...	278,402,647	266,105,059	(29,039,142)	515,368,564	...	372,966,487	142,402,077	...	241,050,167
...	289,212,791	266,105,059	(35,290,000)	520,027,850	...	376,766,793	143,261,057	...	245,504,626

Correctional Service of Canada

...	122,000	...	...	122,000	...	120,000	2,000	...	120,000
...	100,000	...	...	100,000	...	25,000	75,000	...	88,691
...	222,000	...	...	222,000	...	145,000	77,000	...	208,691

Contributions

Contributions for the purpose of providing parolee services, individual and group inmate services, community education and involvement, as they relate to correctional services and other complementary services

...	1,351,000	...	...	1,351,000	...	1,333,355	17,645	...	1,411,794
...	1,573,000	...	...	1,573,000	...	1,478,355	94,645	...	1,670,485

Royal Canadian Mounted Police

...	82,832,450	13,844,744	...	96,677,194	...	93,289,285	3,387,909	...	82,987,504
...	19,000,000	...	(2,519,558)	16,480,442	...	16,480,442	...	...	17,857,400
...	2,600,379	...	...	2,600,379	...	2,173,544	426,835	...	2,101,703
...	1,000,000	...	...	1,000,000	...	645,770	354,230	...	567,078
...	105,432,829	13,844,744	(2,519,558)	116,758,015	...	112,589,041	4,168,974	...	103,513,685

Contributions

Contributions to the provinces and territories and to aboriginal and/or other communities and organizations (not for profit)

...	15,787,000	...	...	15,787,000	...	14,487,000	1,300,000	...	13,775,092
...	121,219,829	13,844,744	(2,519,558)	132,545,015	...	127,076,041	5,468,974	...	117,288,777
...	412,005,620	279,949,803	(37,809,558)	654,145,865	...	505,321,189	148,824,676	...	364,413,888

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the previous year		Authorities available for use in the current year	Authorities used in the previous year
	\$	\$		\$	\$
Canada Border Services Agency			Royal Canadian Mounted Police		
Budgetary (respendable revenues)			Budgetary (respendable revenues)		
Conventional border program	16,797,935	8,707,649	Internal services	28,416,720	14,654,708
Internal services	...	607,461	Community, contract and aboriginal policing	1,607,328,424	1,569,138,376
Enforcement program	...	80	National police services	4,500,000	6,729,083
Facilitated border program	912,065	3,322,245	Policing support services	...	314,017
Trade program	...	1,983			
Total Agency—Budgetary	17,710,000	12,639,418	Total Agency—Budgetary	1,640,245,144	1,590,836,184
Correctional Service of Canada			Total Ministry—		
Budgetary (respendable revenues)			Budgetary	1,750,297,064	1,690,288,194
CORCAN (SOA)	91,361,920	85,974,971	Non-budgetary	...	1,360
Non-budgetary (respendable receipts)					
Parolees' Loan Account	...	1,360			
Total Agency—					
Budgetary	91,361,920	85,974,971			
Non-budgetary	...	1,360			
National Parole Board					
Budgetary (respendable revenues)					
Pardon decisions/clemency recommendations	980,000	837,621			
Total Agency—Budgetary	980,000	837,621			

Revenues

	Current year	Previous year
	\$	\$
Department		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	651,729	522,897
Adjustments to prior year's payables	322,905	362,963
	974,634	885,860
Miscellaneous revenues		
	1,664,159	1,607,101
	1,850	3,415
	8,864,091	8,174,385
	4,983,563	14,185,200
	2,456,141	178,231
	17,969,804	24,148,332
	224,780	190,966
Canada Border Services Agency		
Tax revenues—		
Goods and services tax (GST)/Harmonized sales tax (HST)	18,228,052,540	16,246,600,798
Less: Government tax remission order	42,145,617	40,333,492
	18,185,906,923	16,206,267,306
	43,754,794	28,713,968
	3,519,961,254	3,489,723,316
Excise tax—Motive fuel—Gasoline		
Customs import duties		
Excise duties—		
Matured spirits	12,938	10,381
Unmatured spirits	291,115	347,813
Beer	20,660	24,285
Cigarettes	1,308,436,744	1,155,628,936
Cigars	63,474,998	43,416,602
Canadian raw leaf tobacco	59,808,336	57,761,899
	1,432,044,791	1,257,189,916
Other excise taxes and duties—		
Manufacturers' taxes—		
Jewellery	(13,831)	(20,972)
Automobiles	5,759,942	7,678,816
Automotive air conditioners	26,645,489	23,090,443
Wines	2,838,693	2,679,502
Sundries	(17,200,870)	(1,842,247)
	18,029,423	31,585,542
Total tax revenues	23,199,697,185	21,013,480,048
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	156,295	3,304,703
Adjustments to prior year's payables	1,325,870	865,875
	1,482,165	4,170,578
Sales of goods and services—		
Lease and use of public property	62,190	62,190
Services of a regulatory nature	2,233,845	1,818,210
Other fees and charges	718,679	731,228
	3,014,714	2,611,628
Proceeds from the disposal of surplus Crown assets		
	224,780	190,966
Miscellaneous revenues—		
Interest and penalties	5,219,380	23,170,985
Sundries—		
Court fines	726,588	1,098,671
Seizures	9,937,141	11,504,305
Other	2,538,287	2,807,353
	13,202,016	15,410,329
	18,421,396	38,581,314
Total other revenues	37,590,614	63,806,472
Total Agency	23,237,287,799	21,077,286,520
Canadian Security Intelligence Service		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	156,295	3,304,703
Adjustments to prior year's payables	1,325,870	865,875
	1,482,165	4,170,578
Sales of goods and services—		
Lease and use of public property	62,190	62,190
Services of a regulatory nature	2,233,845	1,818,210
Other fees and charges	718,679	731,228
	3,014,714	2,611,628

Revenues—Continued

	Current year		Previous year	
	\$	\$	\$	\$
Proceeds from the disposal of surplus Crown assets	360,044	445,302		
Miscellaneous revenues	37,821	28,987		
Total Agency	4,894,744	7,256,495		
Correctional Service of Canada				
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	1,417,188	1,579,426		
Adjustments to prior year's payables	15,387,853	1,312,918		
	16,805,041	2,892,344		
Sales of goods and services—				
Lease and use of public property—				
Rentals	168,478	42,906		
Board and lodging—Inmates	595,292	575,496		
	763,770	618,402		
Services of a non-regulatory nature—				
Meal sales	10,399	8,369		
Psychiatric services—Contracted	1,673,833	1,009,560		
Inmate maintenance—Contracted (federal-provincial agreements)	97,962	224,852		
Access to information fees	6,365	5,284		
CORCAN sales—Training fee	24,201,457	23,643,000		
	25,990,016	24,891,065		
Sales of goods and information products—				
Sale of manufactured products	1,305,216	1,292,651		
CORCAN sales—Sale of manufactured products	61,944,158	63,517,471		
	63,249,374	64,810,122		
Other fees and charges—				
Deferred revenues	49,336	(352,149)		
	90,052,496	89,967,440		
Total Agency	1,338,797	758,248		
Proceeds from the disposal of surplus Crown assets				
Miscellaneous revenues	182,443	173,166		
Fines and forfeitures	...	7,162		
Interest on overdue accounts receivable	198	2,902		
Provincial sales tax commissions	911	481		
Telephone commissions	21,270	41,458		
Claims for the Crown	202,108	131,615		
Sundries	406,930	356,784		
Total Agency	108,603,264	93,974,816		
National Parole Board				
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	14,678	(7,195)		
Adjustments to prior year's payables	58,938	494,653		
	73,636	487,458		
Sales of goods and services—				
Services of a non-regulatory nature	1,147,605	1,263,447		
Proceeds from the disposal of surplus Crown assets	17,838	3,569		
Miscellaneous revenues	10,311	10		
Total Agency	1,249,390	1,754,484		
Office of the Correctional Investigator				
Other revenues—				
Refunds of previous years' expenditures—				
Refunds of previous years' expenditures	5,126	...		
Adjustments to prior year's payables	10,239	54,457		
	15,365	54,457		
Miscellaneous revenues	323	15		
Total Agency	15,688	54,472		
Royal Canadian Mounted Police				
Other revenues—				
Return on investments—				
Other accounts—				
Loans and advances to persons posted abroad—				
Interest	16,918	15,064		
Refunds of previous years' expenditures—				
Repayment for operating expenditures and management goods or service	20,169,557	18,945,108		
Repayment for repairs to motor vehicles	550,865	503,202		
Sundries	683,150	3,935		
Adjustments to prior year's payables	1,494,035	2,710,357		
	22,897,607	22,162,602		
Sales of goods and services—				
Services of a regulatory nature—				
Access to information	7,292,993	7,513,281		

Revenues—Concluded

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Services of a non-regulatory nature—			Royal Canadian Mounted Police Public Complaints Commission		
Police services to local governments	560,577,530	529,029,455	Other revenues—		
Police services to provincial and territorial governments	1,119,598,644	1,103,525,593	Refunds of previous years' expenditures—		
Other fees	3,403,021	2,760,496	Refunds of previous years' expenditures	1,021	3,263
Other revenues from rights and royalties	428,669	881,736	Adjustments to prior year's payables	21,668	99,784
License fees	1,845	2,126			
Paid parking	71,069	85,774	Miscellaneous revenues	22,689	103,047
Police services to provincial and territorial governments— Olympics	...	45,579,066		13,767	11,784
Rental of residential buildings	9,613,753	8,898,141	Total Agency	36,456	114,831
Rental of non-residential buildings	82,588	205,571	Ministry Summary		
Sale of kit and clothing to members	241,669	286,279	Tax revenues	23,199,697,185	21,013,480,048
Sales of information products	102,489	107,623	Other revenues—		
Sales of other goods	3,628,867	2,992,934	Return on investments	16,918	15,064
Sundries	15,343,101	11,835,663	Refunds of previous years' expenditures	52,262,801	39,846,669
Other fees and charges—	1,713,093,245	1,706,190,457	Sales of goods and services	1,838,007,790	1,795,239,411
Deferred revenues	1,955,009	(41,493,946)	Proceeds from the disposal of surplus Crown assets	11,511,119	7,200,058
Sundries	3,481,924	5,038,772	Miscellaneous revenues	19,156,858	39,070,996
	5,436,933	(36,455,174)	Total other revenues	1,920,955,486	1,881,372,198
	1,725,823,171	1,677,248,564	Total Ministry	25,120,652,671	22,894,852,246
Proceeds from the disposal of surplus Crown assets	9,569,660	5,801,973			
Miscellaneous revenues	156,446	8,529			
Total Agency	1,758,463,802	1,705,236,732			
Royal Canadian Mounted Police External Review Committee					
Other revenues—					
Refunds of previous years' expenditures—					
Refunds of previous years' expenditures	25	...			
Adjustments to prior year's payables	5,245	33,145			
	5,270	33,145			
Miscellaneous revenues	5	...			
Total Agency	5,275	33,145			

SECTION 23

2010-2011

PUBLIC ACCOUNTS OF CANADA

Public Works and Government Services

CONTENTS

	<i>Page</i>
Strategic outcome and program activity descriptions . .	23.2
Ministry summary	23.3
Program activity	23.6
Transfer payments	23.7
Details of spendable amounts	23.8
Revenues	23.8

Strategic Outcome

High quality, central programs and services that ensure sound stewardship on behalf of Canadians and meet the program needs of federal institutions.

Program Activity Descriptions

Accommodation and real property assets management

This program activity is about how Public Works and Government Services Canada (PWGSC) provides departments and agencies with office and common use accommodation and acts as stewards for various public works such as buildings, bridges and dams, and national treasures such as the Parliamentary Precinct and other heritage assets across Canada. PWGSC also provides other federal departments and agencies with expert professional and technical real property services.

Receiver General for Canada

This program activity manages the operations of the federal treasury and the preparation of the Accounts of Canada. It provides optional financial management system and document imaging and bill payment services.

Acquisitions

This program activity shows PWGSC as the government's primary procurement service provider offering federal organizations a broad base of procurement solutions such as specialized contracts, standing offers and supply arrangements. The role of PWGSC in this area is to provide timely value-added acquisitions and related common services to Canadians and the federal government.

Specialized programs and services

This program activity ensures high quality, timely and accessible specialized services and programs to federal institutions in support of sound, prudent and ethical management and operations.

Linguistic management and services

This program activity shows the Translation Bureau as the manager of the government's terminology and linguistic authority mandated with the development, standardization and distribution of Terminology. It also ensures that there is a sustainable, qualified and secure supply of linguistic resources available to support any linguistic requirements of the Government and to support Canada's economic and social agenda. The Translation Bureau is the sole internal linguistic services provider offering federal organizations a broad base of linguistic solutions such as translation, interpretation and terminology. The program is mandated under the *Translation Bureau Act*.

Federal pay and pension administration

This program activity administers the government's pay and pension processes.

Information technology infrastructure services

This program activity provides leadership in supporting government-wide IT transformation initiatives. It works closely with client federal organizations to understand and respond to their IT requirements, while delivering secure IT services and solutions. It includes the brokering, developing and/or managing of products and services for distributed computing services, data centre services, telecommunications services and Information technology security services.

Procurement ombudsman

This program activity, operating at an arms length from the government, reviews procurement practices across federal departments and agencies, investigates complaints from potential suppliers with respect to awards of contracts for goods and services below certain thresholds, and complaints concerning the administration of contracts; and ensures the provision of an alternative dispute resolution program for contracts. This activity helps to promote fairness and transparency of the procurement process.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Ministry Summary

Available from previous years	Source of authorities			Disposition of authorities		
	As shown in	Adjustments, warrants and transfers	Total available for use	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$
...	2,300,745,539	...	2,300,745,539			
...	...	57,175,210	57,175,210			
...			
...	123,369,630	...	123,369,630			
...	...	14,098,672	14,098,672			
...	...	11,000,000	11,000,000			
...	...	2,520,000	2,520,000			
...	...	1,838,662	1,838,662			
...	...	50,458,575	50,458,575			
...	...	13,743,372	13,743,372			
...	...	(68,400)	(68,400)			
...	...	(65,674,058)	(65,674,058)			
...	...	(606,200)	(606,200)			
...	...	(1,716,094)	(1,716,094)			
...	2,300,745,539	180,544,840	2,506,884,908	2,292,411,148	214,473,760	...
...	451,423,748	...	451,423,748			2,221,945,661
...			
...	...	1	...			
...	3,432,287	...	3,432,287			
...	...	65,674,058	65,674,058			
...	...	1,400,000	1,400,000			
...	...	4,500,000	4,500,000			
...	...	163,000,000	163,000,000			
...	451,423,748	3,432,288	234,574,058	688,531,837	898,257	...
...	...	...	...			357,265,517

1 Operating expenditures and contributions
1a Operating expenditures and contributions
1b Transfer of \$14,098,672 from Canada Revenue Agency Vote 1, and \$11,000,000 from Transport Vote 1
 Transfer from: Vote 1 (Canada Revenue Agency)
 Vote 1 (Transport)
 TB Vote 10 ⁽¹⁾
 TB Vote 15 ⁽¹⁾
 TB Vote 25 ⁽¹⁾
 TB Vote 30 ⁽¹⁾
 Transfer to: Vote 1 (Foreign Affairs and International Trade)
 Vote 5
 Vote 5 (Agriculture and Agri-Food)
 Vote 35 (Agriculture and Agri-Food)
Total—Vote 1
5 Capital expenditures
5a Transfer of \$13,826,958 from Public Works and Government Services Vote 1, and \$4,500,000 from Public Safety and Emergency Preparedness Vote 55
5b Transfer of \$51,847,100 from Public Works and Government Services Vote 1, and \$1,400,000 from Public Safety and Emergency Preparedness Vote 30
 Transfer from: Vote 1
 Vote 30 (Public Safety and Emergency Preparedness)
 Vote 55 (Public Safety and Emergency Preparedness)
 TB Vote 5 ⁽¹⁾
Total—Vote 5
7a Government Telecommunications and Informatics
 Common Services Revolving Fund—In accordance with section 12 of the *Revolving Funds Act*, R.S.C. 1985, c. R-8, to amend subsection 5.2(3) of the Act, by increasing from \$20,000,000 to \$40,000,000, the amount by which the aggregate of expenditures made for the purpose of the fund may exceed the revenues, effective April 1, 2010

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	\$	Main Estimates	Supplementary Estimates							
...	87,196,363	...	28,086,726	115,283,089	(S)	Contributions to employee benefit plans	115,283,089	112,740,824
...	78,649	...	(1,011)	77,638	(S)	Minister of Public Works and Government Services—Salary and motor car allowance	77,638	77,330
5,844,810	(9,024,000)	...	9,024,000	5,844,810	(S)	Real Property Disposition Revolving Fund				
	(5,915,957)	(5,915,957)		Transfer in excess of accumulated surplus ⁽²⁾				
5,844,810	(9,024,000)	...	3,108,043	(71,147)		Total	(6,525,999)	...	6,454,852	(4,997,609)
39,193,301	39,193,301	(S)	Optional Services Revolving Fund				
20,908,455	(221,825)	...	221,825	20,908,455	(S)	Consulting and Audit Canada Revolving Fund				
...	27,825	27,825		Business volume change				
...	(27,825)	(27,825)		Business volume change—Adjustment				
20,908,455	(221,825)	...	221,825	20,908,455		Total	(1,592,517)	...	22,500,972	...
27,345,697	3,870,000	...	(3,870,000)	27,345,697	(S)	Translation Bureau Revolving Fund				
...	256,263	256,263		Transfer from TB Vote 30 ⁽¹⁾				
27,345,697	3,870,000	...	(3,613,737)	27,601,960		Total	357,467	...	27,244,493	1,086,358
321,761,695	10,000,000	...	(10,000,000)	321,761,695	(S)	Real Property Services Revolving Fund	(6,694,130)	...	328,455,825	(18,033,168)
63,106,964	(742,540)	...	742,540	63,106,964	(S)	Telecommunications and Informatics Common Services Revolving Fund				
...	(20,000,000)	(20,000,000)		Decrease of the amount by which the aggregate of expenditures may exceed the revenues				
...	20,000,000	20,000,000		Increase of the amount by which the aggregate of expenditures may exceed the revenues				
...		Unused authority, net of the drawdown authority limit, to provide contingency to fund an operating deficit				
...	5,700,000	5,700,000		Unused authority, net of the drawdown authority limit, to provide contingency to fund an operating deficit—Adjustment				
...	(5,700,000)	(5,700,000)		Business volume change				
...	742,540	742,540		Business volume change—Adjustment				
...	(742,540)	(742,540)		Business volume change—Adjustment				
63,106,964	(742,540)	...	742,540	63,106,964		Total	1,089,755	...	62,017,209	(5,800,432)
100,000,000	100,000,000	(S)	Defence Production Revolving Fund			100,000,000	...
...	45,789	45,789	(S)	Refunds of amounts credited to revenues in previous years	45,789	2,078,495
89,269	294,484	383,753	(S)	Spending of proceeds from the disposal of surplus Crown assets	120,496	...	263,257	196,576

...	...	...	424	424	(S)	Collection agency fees	...	...	...	173
...	...	...	491,614,147	491,614,147	(S)	Payment in lieu of taxes to municipalities and other taxing authorities	...	...	...	471,319,811
...	...	...	(492,444,793)	(492,444,793)	(S)	Recoveries from custodian departments	...	...	...	(470,235,664)
...	...	...	87	87	(S)	Losses on foreign exchange	...	...	...	5,409
578,250,191	2,843,325,934	183,977,129	278,223,111	3,883,776,365		Total budgetary	3,080,566,821	215,372,018	587,837,526	2,667,185,628
5,445,311	...	...	...	5,445,311	L15b	Imprest funds, accountable advances and recoverable advances. Limit \$22,000,000 (Net)	...	...	5,916,824	31,491
46,686,009	...	...	...	46,686,009	(S)	(L) <i>Seized Property Management Act</i> , 1993 section 12, subsections 1, 2, 3 and 4. Limit \$50,000,000 (Net)	(471,513)	...	...	...
52,131,320	...	...	...	52,131,320		Total non-budgetary	(10,373,547)	...	57,059,556	95,244
						Total non-budgetary	(10,845,060)	...	62,976,380	126,735
578,250,191	2,843,325,934	183,977,129	278,223,111	3,883,776,365		Total Ministry—				
52,131,320	...	...	...	52,131,320		Budgetary	3,080,566,821	215,372,018	587,837,526	2,667,185,628
						Non-budgetary	(10,845,060)	...	62,976,380	126,735

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

- (S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
(i) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 6—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.
Treasury Board Vote 25—Operating budgetary forward.
Treasury Board Vote 30—Paylist requirements.

(2) In accordance with the Treasury Board decision January 19, 1995, the year-end accumulated surplus in excess of \$5,000,000 amounted to a \$5,915,957 reduction to the Fund's authority.

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Accommodation and real property assets management	4,926,335,079	4,312,466,897	674,126,480	677,822,446	(830,646)	(830,646)	2,879,291,547	2,772,830,553	...	...	2,720,339,366	2,216,628,144
Internal services	511,426,212	490,336,766	...	...	...	...	153,299,690	153,299,690	...	...	358,126,522	337,037,076
Receiver General for Canada	154,432,169	148,339,673	...	...	...	...	28,463,207	28,463,207	...	...	119,876,466	119,876,466
Acquisitions	428,053,550	284,974,839	...	...	...	...	141,532,402	140,691,888	...	...	286,521,148	144,282,951
Specialized programs and services	239,085,286	210,087,688	...	...	...	...	102,280,336	105,885,886	...	...	136,804,950	104,201,802
Linguistic management and services	314,025,764	285,155,384	...	...	4,900,000	4,214,111	214,080,710	215,031,498	...	...	104,845,054	74,337,997
Federal pay and pension administration	151,325,375	150,918,135	10,201,004	5,733,260	...	...	109,710,764	109,710,764	...	...	51,815,615	46,940,631
Information technology infrastructure services	483,232,312	429,314,584	5,102,610	4,976,131	...	...	393,440,244	400,637,611	...	...	94,894,678	33,653,104
Procurement ombudsman	4,460,070	3,608,650	...	...	...	...	...	...	...	...	4,460,070	3,608,650
Imprest funds, accountable advances and recoverable advances	...	...	...	...	...	...	...	...	5,445,311	(471,513)	5,445,311	(471,513)
Seized property management	...	...	...	...	...	...	...	...	46,686,009	(10,373,547)	46,686,009	(10,373,547)
Sub-total—	7,212,375,817	6,315,202,616	689,430,094	688,531,837	4,069,354	3,383,465	4,022,098,900	3,926,551,097	...	...	3,883,776,365	3,080,566,821
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	52,131,320	(10,845,060)	52,131,320	(10,845,060)
Revenues netted against expenditures (4,022,098,900)(3,926,551,097)	...	...	...	...	...	...	(4,022,098,900)	(3,926,551,097)	...	...	...	...
Total Ministry—	3,190,276,917	2,388,651,519	689,430,094	688,531,837	4,069,354	3,383,465	...	...	...	...	3,883,776,365	3,080,566,821
Budgetary	...	...	...	...	...	...	...	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	52,131,320	(10,845,060)	52,131,320	(10,845,060)

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers				
\$	\$	\$	\$	\$	\$	\$	\$
Grants							
...	509,112,575	...	(17,498,428)	491,614,147	...	...	471,319,811
...	(509,112,575)	...	16,667,782	(492,444,793)	...	...	(470,235,664)
...	...	...	(830,646)	(830,646)	...	...	1,084,147
Total—Grants							
Contributions							
...	4,900,000	...	...	4,214,111	685,889	...	623,852
...	4,900,000	...	(830,646)	3,383,465	685,889	...	1,707,999
Total Ministry							

(S) Statutory transfer payment

Details of Spendable Amounts

	Authorities available for use in the current year	Authorities used in the previous year
	\$	\$
Budgetary (respendable revenues)		
Accommodation and real property assets		
management		
Internal services	2,879,291,547	2,772,830,553
Receiver General for Canada	153,299,690	138,673,800
Acquisitions	28,463,207	14,843,908
Specialized programs and services	141,532,402	140,691,888
Linguistic management and services	102,280,336	105,885,886
Federal pay and pension	214,080,710	215,031,498
administration		
Information technology infrastructure	109,710,764	109,710,764
services	393,440,244	400,637,611
Total budgetary	4,022,098,900	3,926,551,097
Non-budgetary (respendable receipts)		
Imprest fund recovery	5,445,311	(471,513)
Seized property recovery	...	55,385,924
Total non-budgetary	5,445,311	54,914,411
Total Ministry — Budgetary	4,022,098,900	3,926,551,097
Non-budgetary	5,445,311	54,914,411

Revenues

	Current year	Previous year
	\$	\$
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	5,987,899	3,627,294
Adjustments to prior year's payables	3,905,803	6,112,477
8,893,702	9,739,771	
Sales of goods and services—		
Lease and use of public property	846,453,845	822,307,260
Services of a regulatory nature—		
Earnings from dry docks	6,859,456	4,693,180
Sundries	144,111,629	131,087,276
	150,971,085	135,780,456
Services of a non-regulatory nature—		
Rentals, licences and permits	1,065,757,773	1,076,142,513
Sales of goods and information products—		
Publications	9,074,763	7,913,941
Sundries	5,135,690	8,354,164
	1,538,548,637	1,391,538,825
	1,552,759,090	1,407,806,930
Other fees and charges	311,435,833	304,177,853
3,927,377,626	3,746,215,012	
Proceeds from the disposal of surplus Crown assets	294,484	165,754
Miscellaneous revenues—		
Gifts to the Crown	240,826	4,655,574
Gain on foreign exchange	16,303	10,710
Sundries	76,128,204	41,581,764
	76,385,333	46,248,048
Total Ministry	4,013,951,145	3,802,368,585

SECTION 24

2010-2011

PUBLIC ACCOUNTS OF CANADA

Transport

Department

Canada Post Corporation

Canadian Air Transport Security
Authority

Canadian Transportation Agency

Federal Bridge Corporation Limited
Marine Atlantic Inc.

National Capital Commission

Office of Infrastructure of Canada

Royal Canadian Mint

The Jacques Cartier and Champlain
Bridges Incorporated

Transportation Appeal Tribunal of
Canada

VIA Rail Canada Inc.

CONTENTS

	<i>Page</i>
Strategic outcome and program activity descriptions . . .	24.2
Ministry summary	24.10
Program activity	24.15
Transfer payments	24.18
Details of spendable amounts	24.22
Revenues	24.23

Department

Strategic Outcome

An efficient transportation system.

Program Activity Descriptions

Gateways and corridors

Guided by the National Policy Framework for Strategic Gateways and Trade Corridors, the Gateways and corridors program activity aims at supporting Canada's international trade and international supply chains by creating more efficient, reliable and seamless trade-related transport systems in Canada. The program: sets strategies and frameworks for improving and integrating transportation networks in key regions; fosters partnerships between all levels of government and the private sector; supports and oversees projects that contribute to the increased capacity and efficiency of gateway and corridor infrastructure; develops and puts in place measures that remove impediments to the effective development of gateways and corridors; and promotes the use of gateways and corridors.

Transportation infrastructure

The Transportation infrastructure program looks after transportation infrastructure for Canada to improve efficiency and ensure service. It: acts as the steward of certain commercial transportation assets operated by third parties on behalf of the federal government (airport authorities, port authorities, federal bridges, Via Rail, Seaway, Marine Atlantic); provides funding for Canada's strategic transportation infrastructure, targeted to support federal objectives; supports essential services to some remote communities; manages legacy commitments; and divests assets and contracts out operations, where needed.

Transportation innovation

The Transportation innovation program activity aims to make the Canadian transportation system more efficient and competitive. Working in partnership with stakeholders, the program aims to enhance the capacity of the transportation sector to research and implement innovative solutions to current and emerging transportation challenges. The program sets and implements policy and strategic direction for technology research, development and deployment (R&DD) and develops and manages collaborative departmental R&D programs. This includes: advancing and disseminating scientific knowledge and the application of transportation technologies; partnering and collaborating with other federal government departments, provinces and territories, the academic community and other national and international stakeholders; supporting skills development and capacity building initiatives for a highly qualified transportation workforce.

Transportation marketplace frameworks

The Transportation marketplace framework program activity encourages transportation efficiency by fostering a competitive and viable transportation sector. Program activities include: setting the regimes governing the economic behavior of carriers in all modes of transportation; setting the rules of governance for all the transportation infrastructure providers falling under the authority of Parliament; monitoring the transportation system; and, representing the interests of Canada in international transportation fora and other international bodies.

Strategic Outcome

A clean transportation system.

Program Activity Descriptions

Environmental stewardship of transportation

The Environmental stewardship program fulfills Transport Canada's responsibilities in working towards a cleaner and healthier environment for Canadians, with regard to its own operations. These responsibilities include: developing a departmental Sustainable Development Strategy (SDS); managing contaminated sites; fulfilling environmental responsibilities at TC owned or operated ports and airports; and greening TC operations (internal).

The program: develops and implements policies and programs for TC activities that further environmental objectives and promote sustainable transportation; provides functional support for environmental assessments, including for major resource projects, and; promotes compliance with environmental laws, federal government policies and best practices in Transport Canada's stewardship activities.

Clean air from transportation

Transport Canada's Clean air from transportation program activity advances the federal government's clean air agenda in the transportation sector and complements other federal programs designed to reduce air emissions for the health of Canadians and the environment for generations to come. The program: regulates air emissions from the transportation sector; oversees TC clean air program obligations and commitments; demonstrates and promotes clean transportation technologies; promotes environmentally responsible best practices and behaviors; and builds stakeholder knowledge and capacity to reduce air emissions.

Clean water from transportation

Guided by the *Canada Shipping Act, 2001*, the *Arctic Waters Pollution Prevention Act*, the *Marine Liability Act* and international conventions, the Clean water from transportation program helps to protect the marine environment and the health of Canadians by reducing the pollution of water from transportation sources. The program: regulates and monitors the impact of discharges from marine vessels into the marine environment; regulates ballast water; and contributes to setting domestic and international rules that govern limits to liability of marine pollution incidents.

Strategic Outcome

A safe transportation system.

Program Activity Descriptions

Aviation safety

The Aviation safety program activity develops, administers and oversees the policies, regulations and standards necessary for the safe conduct of civil aviation within Canada's borders in a manner harmonized with the international aviation community.

Marine safety

The Marine safety program activity, under the authority of the *Canada Shipping Act, 2001*, the *Navigable Waters Protection Act*, the *Safe Containers Act*, the *Pilotage Act*, the *Coasting Trade Act* and the *Arctic Waters Pollution Prevention Act* develops, implements and administers regulations, policies and standards necessary for the safe, environmentally sound conduct of marine activities in a manner harmonized with the International Maritime Organization. This program promotes safety and provides safety oversight of the marine industry including domestic and foreign vessels as well as pleasure craft; enforces international conventions signed by Canada; protects the marine environment

and the public right to navigate on Canadian waterways.

Road safety

Guided by the *Motor Vehicle Safety Act* and the *Motor Vehicle Transport Act*, the Road safety program activity develops standards and regulations, provides oversight and engages in public outreach in order to: reduce the deaths, injuries and social costs caused by motor vehicle use; and improve public confidence in the safety of Canada's road transportation system.

Rail safety

Under the authority of the *Railway Safety Act*, the Rail safety program activity develops, implements and promotes safety policy, regulations, standards and research. The program provides oversight of the rail industry and promotes public safety at crossings and identifies the risks of trespassing. It also provides funds to improve safety at grade crossings.

Transportation of dangerous goods

Required by the *Transportation of Dangerous Goods Act, 1992*, the Transportation of dangerous goods (TDG) program activity, based on risk, develops safety standards and regulations, security regulations, provides oversight and gives expert advice (e.g. Canadian Transport Emergency Centre (CANUTEC)) on dangerous goods incidents to: promote public safety in the transportation of dangerous goods by all modes of transport in Canada; identify threats to public safety and security, and enforce the Act and its regulations; guide emergency response and limit the impact of incidents involving the transportation of dangerous goods; and develop policy and conduct research to enhance safety and security.

Strategic Outcome

A secure transportation system.

Program Activity Descriptions

Aviation security

The Aviation security program activity develops, administers and oversees policies, programs, regulations and standards necessary for a secure Canadian aviation system in a manner harmonized with the international aviation community.

Marine security

The Marine security program activity, with partners, enforces the *Marine Transportation Security Act* to protect Canada and Canadians in a way that respects Canadian values. It safeguards the integrity and security; and preserves the efficiency of Canada's Marine transportation system against unlawful interference, terrorist attacks or from being used as a means to attack our allies.

Surface and intermodal security

Guided by the *Rail Safety Act*, the *International Bridges and Tunnels Act* and the federal government's transportation security mandate, the Surface and intermodal security program activity enhances the security of surface and intermodal transportation – mainly rail and urban transit – against direct terrorist attack. Working with partners to protect Canada and Canadians in a way that respects Canadian values and preserves the efficiency of the transportation system, the program: provides federal leadership; develops and enforces regulatory and voluntary frameworks (regulations, codes of practice, memoranda of understanding) and financial contributions.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Canada Post Corporation

Strategic Outcome

Provision of parliamentary mailing privileges, services to the blind and declining transitional funding for the Canada Post Corporation pension plan.

Program Activity Descriptions

Concessionary governmental services

Payment associated with services provided at rates free of postage by the Corporation in support of government policy programs: Government Free Mail and Materials for the use of the Blind.

Canadian Air Transport Security Authority

Strategic Outcome

Critical elements of the air transportation system as assigned by the Government are secured.

Program Activity Descriptions

Securing critical elements of the Canadian air transportation system

The Canadian Air Transport Security Authority (CATSA) is a parent Crown corporation that provides effective and efficient screening of persons who access aircraft or restricted areas, the property in their possession or control, and the belongings or baggage that they give to an air carrier for transport.

Canadian Transportation Agency

Strategic Outcome

Transparent, fair and timely dispute resolution and economic regulation of the national transportation system.

Program Activity Descriptions

Economic regulation

The Agency helps to protect the interests of users, service providers and others affected by the national transportation system through economic regulation of air, rail and marine transportation through the administration of laws, regulations, voluntary codes of practice, educational and outreach programs.

Adjudication and alternative dispute resolution

The Agency helps to protect the interests of users, service providers and others affected by the national transportation system through access to a specialized dispute resolution system of formal and informal processes for rail, air and marine transportation matters within the national transportation system. Where possible, the Agency encourages the resolution of disputes

through informal processes such as facilitation, mediation, and arbitration. As a quasi-judicial tribunal, the Agency also has the authority to issue decisions and orders on matters within its jurisdiction of federally-regulated modes of transportation through formal adjudication.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Federal Bridge Corporation Limited

Strategic Outcome

Safe and efficient transit on the infrastructure maintained, operated and managed by the Federal Bridge Corporation Limited.

Program Activity Descriptions

Construction of a new low-level bridge in Cornwall, Ontario as well as related infrastructure improvements

This program activity encompasses the construction of a new low-level bridge in Cornwall, to replace the deteriorating North Channel Span of the Seaway International Bridge, as well as related infrastructure improvements on Cornwall Island.

Marine Atlantic Inc.

Strategic Outcome

A safe, reliable, efficient, affordable and environmentally responsible ferry service between the Island of Newfoundland and the Province of Nova Scotia.

Program Activity Descriptions

Ferry services

Marine Atlantic Inc. is a parent Crown corporation that fulfills Canada's constitutional obligation to Newfoundland and Labrador (NL) to provide a year-round ferry service between North Sydney, Nova Scotia and Port aux Basques, NL. It also operates a non-constitutional seasonal service between North Sydney and Argentina, NL.

National Capital Commission

Strategic Outcome

Optimum contribution of federal lands and public programs in creating a Capital as a source of pride and of national significance.

Program Activity Descriptions

Real asset management

The NCC manages and protects physical assets of national significance in CCR as a legacy for future generations of Canadians. Its objectives are to enhance the rich cultural heritage and natural environment of Canada's Capital and to optimize the contribution of the NCC's extensive lands and buildings in support of the programs and mandate of the Corporation, while ensuring NCC assets are appropriately accessible to the public. Environmental assets and liabilities are managed in a sustainable and responsible manner. The NCC owns over 470 square kilometres or 10% of CCR, as well as 27 roads and parkways, 570 kilometres of pathways, 1,639 buildings and 110 bridges. The NCC also manages close to 650 leases and the ground operations for most federal organizations in CCR. The NCC manages its assets through the application of relevant policies and regulations and by means of a life-cycle maintenance and rehabilitation program. The NCC's duties with regard to its real asset base include: safeguarding and preserving the Capital's most treasured cultural, natural and heritage assets (including the Official Residences); the promotion and regulation of public activities on federal lands; natural resource protection and management; environmental stewardship; and the delivery of visitor and recreational services and programs. Where appropriate, the assets are used to generate a stream of revenues to complement federal appropriations in supporting the work of the Corporation (e.g. leasing, land use permits). Land development projects are carried out to enhance the Capital for future generations. This activity is also responsible for the acquisition of national interest properties and disposal of surplus properties. These activities are carried out in close cooperation with the cities of Ottawa and Gatineau and federal organizations (e.g. Public Works and Government Services Canada,

Royal Canadian Mounted Police). The NCC also pays Payments in Lieu of Taxes (PILT) to municipalities and school boards in Quebec. Clients include senior political figures (for Official Residences), government bodies at all levels, visitors to the Capital, local residents and all Canadians who benefit from a meaningful Capital.

Animating and promoting the Capital

The objective is to generate pride and promote unity through programming in the Capital. The main products are a series of high-impact events (notably Canada Day and Winterlude), interpretative programs and commemorations. As well, this activity works to increase Canada-wide awareness of the Capital by means of national marketing and communications campaigns that present the Capital as a place where Canadians can experience Canadian heritage, culture and achievements.

Planning, design and land use

This activity guides the use and physical development of federal lands, coordinates development and ensures excellence in design and planning on federal lands in order that it is appropriate to the role and significance of the Capital. Products include long-term visionary plans, prepared in consultation with other planning jurisdictions and departments, to guide land uses, development and management of Capital lands as well as the identification of the National Interest Land Mass to be held in trust for future generations. Under the *National Capital Act*, the National Capital Commission (NCC) is responsible for the review and approval of all proposals for land-use changes, designs and land disposals on federal lands in Canada's Capital region (CCR) to ensure that they are appropriate to their significance, natural environment and heritage. The NCC develops strategies and facilitates federal involvement in CCR transportation and transit, and participates in joint studies with provincial and municipal partners to address

inter-provincial and urban transportation issues. Programs also include management of the NCC's built heritage, cultural landscapes, archaeological assets and collections, as well as approval of heritage building designations in the Capital. Clients include the NCC, all government organizations with interests in CCR, Canadians, and other visitors, plus international and private agencies, all of whom benefit from a meaningful Capital of international quality.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Office of Infrastructure of Canada

Strategic Outcome

Construction-ready infrastructure projects are provided with federal funding support.

Program Activity Descriptions

Infrastructure Stimulus Fund

This program activity provides funding to accelerate and increase the number of provincial, territorial and municipal infrastructure projects, as well as infrastructure projects submitted by not-for-profit and for-profit entities. The primary focus of the fund is to provide timely and targeted short-term stimulus to the Canadian economy through the provision of funding for provincial, territorial and municipal, not-for-profit and for-profit infrastructure projects that are construction-ready and can be built over the next two years. The fund focuses on the rehabilitation of existing assets and new infrastructure that can begin and be materially completed by March 31, 2011. Categories for investments under the stimulus fund include infrastructure projects such as water, wastewater, public transit, solid waste management, highways, roads, culture, community centers and services, temporary shelter infrastructure, parks and trails, rail and port infrastructure. The Infrastructure Stimulus Fund is designed as a broad and flexible program to include both new infrastructure and rehabilitation of existing assets, in keeping with its objectives of providing timely and targeted short-term stimulus to the economy.

Building Canada Fund—Communities component top-up

This program activity provides additional funding in the amount of \$500 million (added to the Building Canada Fund—Communities component) to fund additional infrastructure projects in communities with populations of less than 100,000 persons and with infrastructure needs related to 18 approved categories of project investment. The additional top-up funds were initiated in view of the current economic crisis when the government undertook to accelerate funding over the next two years to provide stimulus to the economy, under the Economic Action Plan (budget 2009). As

part of this, there was a top-up to the Building Canada Fund—Communities component with an additional \$500 million for the next two years. The funds are to be allocated to projects that are ready to get started and be materially completed by March 31, 2011, and provide provinces with additional infrastructure funding for smaller communities, for projects that will be materially completed by 2011. All Building Canada Fund—Communities component funding must be committed before access to top-up funding can occur. Projects are eligible under the existing 17 categories, plus a new recreation category. Projects are selected through an application-based process, and are cost-shared on a one-third basis, typically, among federal, provincial and municipal counterparts. Municipalities are able to participate in the applications-based programs that are best suited to individual circumstances in each province.

Strategic Outcome

Provinces, territories and municipalities have federal financial support for their infrastructure priorities.

Program Activity Descriptions

Gas Tax Fund

This program activity provides municipalities with reliable, predictable and multi-year funding that will enable them to make investments in infrastructure projects that address local needs and help to produce the outcomes of cleaner air, cleaner water and reduced greenhouse gas emissions. The Gas Tax Fund is administered through agreements between the federal government and provincial/territorial governments that set out eligible infrastructure investment categories and provide recipients with a pre-determined annual allocation based on a per-capita distribution across jurisdictions. Recipients are responsible for providing aggregate reporting to Canada on the use of funds and results achieved on an annual basis. Funded projects

fall in one of the following categories: water, wastewater, solid waste, public transit, community energy systems, local roads and bridges, and capacity development to enable communities to design and implement integrated community sustainability plans. Funds are paid to a province or territory, a municipal association and the City of Toronto. Provinces and territories or municipal associations in turn provide funding to municipalities.

Provincial-Territorial Infrastructure Base Fund

This program activity provides a pre-determined level of base funding to provinces and territories for infrastructure initiatives, balancing the Building Canada Fund's per capita allocations. The Provincial-Territorial Infrastructure Base Fund was designed to contribute to the restoration of the fiscal balance while at the same time contribute to the enhancement of Canada's public infrastructure system. Each jurisdiction receives funding based on capital plan accepted by the Minister, and the plans outline infrastructure initiatives that support priorities in a given jurisdiction within the scope of eligible federal investment categories. While payments are made to provinces and territories, ultimate recipients may include local and regional governments or private sector bodies. Payments are made in advance and provinces and territories may pool, bank, or cash-manage these funds in a manner that will afford them greater flexibility in implementing their annual capital plans.

Strategic Outcome

Funding for quality, cost-effective public infrastructure that meets the needs of Canadians in a competitive economy, a clean environment and liveable communities is provided.

Program Activity Descriptions

Building Canada Fund—Major Infrastructure component

This program activity target larger, strategic projects of national and regional significance. The Building Canada Fund was designed to increase investment in public infrastructure and contribute to broad federal objectives of economic growth, a cleaner environment and strong and prosperous communities. Two-thirds of funding under the Building Canada Fund—Major Infrastructure component, on a national basis, is targeted to national priorities of water, wastewater, public transit, the Core National Highway System and green energy. The Major Infrastructure component has 11 additional eligible categories of investment, and priority projects are identified through discussion with provinces, and eligible recipients include provinces, municipalities, and private sector bodies (non-for-profit and for-profit). All projects must be supported by a project overview that includes an assessment of the following five key areas: basic eligibility, financial and legal requirements, benefits, risk mitigation and minimum federal requirements. Once a project review is completed and a project is approved, funds are delivered through contribution agreements with eligible recipients. Projects under this program activity contribute to the construction, renewal and/or enhancement of public infrastructure to build infrastructure capacity in partnership with recipients.

Canada Strategic Infrastructure Fund

This program activity provides funding for projects of major federal and regional significance in areas that are vital to sustaining economic growth and enhancing the quality of life of Canadians. Investments are made in cooperation with the provinces, territories, municipalities and the private sector and contribute to the

construction, renewal and/or enhancement of public infrastructure to build infrastructure capacity in partnership with recipients. Eligible project costs are defined under the terms of standard contribution agreements between the Crown and a recipient government and/or private-sector entity, and support federal priorities for public infrastructure development, through investments in targeted projects. Project proposals are reviewed against policy leveraging criteria to ensure that federal objectives are advanced. Funds are delivered through contribution agreements with eligible recipients.

Green Infrastructure Fund

This program activity provides funding for green infrastructure priorities such as clean energy generation and transmission infrastructure, building and upgrading wastewater treatment systems, and improving solid waste management. Projects that are eligible are those that promote cleaner air, reduced greenhouse gas emissions, and cleaner water, and fall within any of the following categories: wastewater infrastructure, green energy generation infrastructure, green energy transmission infrastructure, solid waste infrastructure and carbon transmission and storage infrastructure. Projects under this program activity contribute to the construction, renewal and/or enhancement of public infrastructure in partnership with recipients. Eligible recipients for this fund include provinces, territories, local or regional governments, public sector bodies, non-profit organizations and private companies, either alone or in partnership with a province, territory or a government. Funding under the green infrastructure fund is provided on a cost-shared basis. Projects are selected based on merit and evaluated against assessment criteria such as eligibility, leveraging financial investments and project benefits.

Building Canada Fund—Communities component

This program activity provides funding to address the unique infrastructure pressures facing smaller communities, and focuses on project investments in communities with populations of less than 100,000. Projects under this program activity contribute to the construction, renewal and/or enhancement of public infrastructure to build infrastructure capacity in partnership with recipients. Eligible project costs are defined under the terms of program contribution agreements, pursuant to approved TB authorities between the Crown and a recipient government and/or private-sector entity, and support federal priorities for public infrastructure development, through investments in targeted projects. Projects are selected through an application-based process governed in each province by an umbrella federal-provincial contribution agreement. Federal funds are provided to provincial governments when claims for eligible costs are received, and these funds are in turn delivered to ultimate recipients through agreements between each province and eligible recipients. Projects under this program activity contribute to funding for basic infrastructure needs such as potable water, wastewater treatment, local roads and other infrastructure needs of residents of functioning small communities, including rural citizen's areas.

Municipal Rural Infrastructure Fund

This program activity provides funding for small-scale municipal infrastructure projects designed to promote and improve quality of life in both urban and rural communities. It was augmented with additional funds in January 2007. Its long-term commitment to public infrastructure is to help promote sustainable economic growth, innovation and healthy communities. Projects under this program activity contribute to the construction, renewal and/or enhancement of public infrastructure to build infrastructure capacity in partnership with recipients. Eligible project costs are defined under the terms of standard contribution agreements between the Crown and a recipient government and/or private-sector

entity, and support federal priorities for public infrastructure development, through investments in targeted projects. The program is governed in each province/territory by an umbrella federal-provincial-territorial contribution agreement. Federal funds are provided to provincial-territorial governments as eligible costs are incurred, and these funds are in turn delivered to ultimate recipients through agreements between each province-territory and the eligible recipient. Eligible communities are those with populations of 250,000 people or less.

Border Infrastructure Fund

This program activity provides funding for investments in physical infrastructure, intelligent transportation system infrastructure and improved analytical capacity at the largest surface border crossing between Canada and the United States, as well as several other crossing points in Canada. Established in 2002, the fund reflects the importance of Canada's border crossings and highway approaches to economic growth, trade and security both nationally and internationally. Projects under this program activity contribute to the construction, renewal and/or enhancement of public infrastructure to build infrastructure capacity in partnership with recipients. Eligible project costs are defined under the terms of standard contribution agreements between the Crown and a recipient government and/or private-sector entity, and support federal priorities for public infrastructure development, through investments in targeted projects.

Economic analysis and research

This program activity helps to ensure that Canada's infrastructure investment priorities and activities include the building, connecting and sharing of applied knowledge and research on infrastructure issues, projects and programs. It targets key gaps in infrastructure knowledge and information, promotes the development of an enhanced evidence base for sound decision making at all levels of government, and contributes to improved

measurement of the impacts of infrastructure policy and investment decisions. This program activity supports strategic research capacity and knowledge generation and applications at the national level, as well as cooperation with other levels of government in addressing their unique research and capacity-building needs. It leverages research resources and expertise across various levels of government and stakeholder groups to address the infrastructure challenges and proposed solutions for Canada's economy, environment and community.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Royal Canadian Mint

Strategic Outcome

The strategic outcome of the Royal Canadian Mint (RCM) are to: elevate the RCM into a world-class

brand that is recognized for quality, innovation and exceeding customer's expectations; ensure that Canadian circulation products and services are cost-effective, accessible, relevant and inspire Canadians to celebrate their history, culture and values; ensure that foreign coinage, bullion and refinery services, collectible and other related and services are leaders in their respective markets; generate a profit and maintain long-term viability through an ongoing commitment to customer satisfaction, growth and efficiency; create an environment where all employees demonstrate the organization's values and celebrate their success; and ensure that health, safety and the environment are paramount considerations in providing an ideal workplace.

The Jacques Cartier and Champlain Bridges Incorporated

Strategic Outcome

Safe and efficient transit on the infrastructure maintained, operated and managed by the Jacques Cartier and Champlain Bridges Incorporated.

Program Activity Descriptions

Management of federal bridge, highway and tunnel infrastructure, and properties in the Montreal area

This program activity encompasses the operation and maintenance of the Jacques Cartier and Champlain bridges, the federally-owned section of the Honoré-Mercier Bridge, a section of the Bonaventure Expressway, the Melocheville Tunnel, and the Champlain Bridge Ice Control Structure by carrying out regular and major maintenance work.

Transportation Appeal Tribunal of Canada

Strategic Outcome

The Canadian transportation community is provided with the opportunity to have enforcement and licensing decisions of the Minister of Transport reviewed in a fair manner by unbiased hearing officers.

Program Activity Descriptions

Review and appeal hearings

Provides for the operation of an independent Tribunal to respond to requests from the transportation community for review of enforcement and licensing decisions taken by the Minister of Transport under various transportation Acts; and to conduct hearings into such appeals. At the conclusion of a hearing, the Tribunal may confirm the Minister's decision, substitute its own decision, or refer the matter back to the Minister for reconsideration.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property

services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

VIA Rail Canada Inc.

Strategic Outcome

A national passenger rail transportation service that is safe, secure, efficient, reliable, and environmentally sustainable and that meets the needs of travelers in Canada.

Program Activity Descriptions

Operation of a national network of rail passenger services

Provision of year-round services in the Québec City-Windsor Corridor, transcontinental passenger services between Halifax and Montreal and between Toronto and Vancouver, and the regional and remote services in northern and outlying areas of the country.

Ministry Summary

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in			Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	612,522,037	...	...	612,522,037	1				
...	...	1,220,634	...	1,220,634	1a				
...	...	21,403,458	...	21,403,458	1b				
...	...	...	88,920	88,920					
...	...	11,688,357	11,688,357						
...	...	33,162,311	33,162,311						
...	...	7,855,105	7,855,105						
...	...	(387,000)	(387,000)						
...	...	(3,000,000)	(3,000,000)						
...					
...	...	...	(11,000,000)	(11,000,000)					
...	...	...	(75,000)	(75,000)					
...	...	...	(396,530)	(396,530)					
...	...	...	(100,000)	(100,000)					
...	...	...	(427,500)	(427,500)					
...	...	...	(310,698)	(310,698)					
...	612,522,037	22,624,092	37,097,965	672,244,094					
...	221,127,382	...	...	221,127,382	5				
...	...	4,260,876	...	4,260,876	5b				
...	221,127,382	4,260,876	...	225,388,258					
...	840,112,907	...	...	840,112,907	10				
...	...	10,063,842	...	10,063,842	10b				
...	840,112,907	10,063,842	...	850,176,749					
...	69,557,658	...	6,297,712	75,855,370	(S)				
...	78,649	...	(1,011)	77,638	(S)				
...	2,000	...	122	2,122	(S)				
...	...	...	...	...	(S)				
...	57,771,301	...	(50,280)	57,721,021	(S)				
...	62,800,000	4,000,000	472,663	67,272,663					

Department				Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
Operating expenditures							
Transfer of \$88,920 from Public Safety and Emergency Preparedness Vote 1							
Operating expenditures							
Transfer from: Vote 1 (Public Safety and Emergency Preparedness)							
TB Vote 15 (1)							
TB Vote 25 (1)							
TB Vote 30 (1)							
Transfer to: Vote 1 (Fisheries and Oceans)							
Vote 1 (Natural Resources)							
Vote 1 (Public Works and Government Services)							
Vote 10 (Fisheries and Oceans)							
Vote 10 (Public Safety and Emergency Preparedness)							
Vote 25 (Industry)							
Vote 50 (Public Safety and Emergency Preparedness)							
Vote 75							
Total—Vote 1				646,967,841	25,276,253	...	398,949,926
Capital expenditures							
Capital expenditures							
Total—Vote 5							
Grants and contributions							
Grants and contributions				84,428,378	140,959,880	...	106,630,994
Total—Vote 10							
Contributions to employee benefit plans				351,197,635	498,979,114	...	302,761,744
Minister of Transport, Infrastructure and Communities—Salary and motor car allowance				75,855,370	...	...	77,359,480
Minister of State—Motor car allowance				77,638	...	...	77,638
Northumberland strait crossing subsidy payment under the				2,122	...	...	2,122
Northumberland Strait Crossing Act							
Payments in respect of St. Lawrence Seaway agreements under the Canada Marine Act				57,721,021	...	...	56,668,074
				67,272,663		...	65,380,726

Department		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
Operating expenditures					
Transfer of \$88,920 from Public Safety and Emergency Preparedness Vote 1					
Operating expenditures					
Transfer from: Vote 1 (Public Safety and Emergency Preparedness)					
TB Vote 15 (i)					
TB Vote 25 (i)					
TB Vote 30 (i)					
Transfer to: Vote 1 (Fisheries and Oceans)					
Vote 1 (Natural Resources)					
Vote 1 (Public Works and Government Services)					
Vote 10 (Fisheries and Oceans)					
Vote 10 (Public Safety and Emergency Preparedness)					
Vote 25 (Industry)					
Vote 50 (Public Safety and Emergency Preparedness)					
Vote 75					
Total—Vote 1		646,967,841	25,276,253	...	398,949,926
Capital expenditures					
Capital expenditures					
Total—Vote 5		84,428,378	140,959,880	...	106,630,994
Grants and contributions					
Grants and contributions					
Total—Vote 10		351,197,635	498,979,114	...	302,761,744
Contributions to employee benefit plans					
Minister of Transport, Infrastructure and Communities—Salary and motor car allowance		75,855,370	...	...	77,359,480
Minister of State—Motor car allowance		77,638	...	...	77,638
Northumberland strait crossing subsidy payment under the		2,122	...	...	2,122
Northumberland Strait Crossing Act					
Payments in respect of St. Lawrence Seaway agreements under the Canada Marine Act		57,721,021	...	...	56,668,074
		67,272,663	...	...	65,380,726

Ministry Summary—Continued

Source of authorities					Disposition of authorities						
Available from previous years	As shown in			Total available for use	Vote	Used in the current year			Available for use in subsequent years		Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers			\$	\$	\$	\$	\$	
...	...	3,387,393	...	99,803	(S)	3,487,196	...	3,487,196	...	...	3,414,941
225	...	...	...	2,220	(S)	2,445	...	1,677	...	768	...
225	27,310,236	...	2,042,393	29,352,854				28,789,622	562,464	768	28,041,298
Federal Bridge Corporation Limited											
...	55,639,000	...	...	55,639,000	35			417,103	55,221,897	...	2,140,000
...	55,639,000	...	...	55,639,000				417,103	55,221,897	...	2,140,000
Marine Atlantic Inc.											
...	108,202,000	...	...	108,202,000	40						
...	...	1	...	1	40a						
...	...	102,205,000	...	102,205,000	40b						
...	...	...	9,240,000	9,240,000							
...	108,202,000	102,205,001	9,240,000	219,647,001				210,927,022	8,719,979	...	123,493,000
...	108,202,000	102,205,001	9,240,000	219,647,001				210,927,022	8,719,979	...	123,493,000
National Capital Commission											
...	83,172,909	...	...	83,172,909	45						
...	...	...	13,769	13,769							
...	...	...	756,437	756,437							
...	83,172,909	...	770,206	83,943,115				83,467,313	475,802	...	85,387,205
...	34,188,000	...	...	34,188,000	50						
...	...	1	...	1	50a						
...	...	...	45,650,000	45,650,000							
...	34,188,000	1	45,650,000	79,838,001				74,848,001	4,990,000	...	19,533,001
...	117,360,909	1	46,420,206	163,781,116				158,315,314	5,465,802	...	104,920,206

...	...	...	...	224,123	224,123	Transfer from: Vote 60
...	...	...	...	5,855,268	5,855,268	TB Vote 5 ⁽¹⁾
...	...	...	...	1,036,816	1,036,816	TB Vote 30 ⁽¹⁾
...	...	...	...	7,116,207	64,892,044	Total Vote 55
...	6,685,292,209	...	...	6,685,292,209	...	Contributions
...	...	26,714,974	...	26,714,974	...	Contributions
...	...	717,667,486	...	717,667,486	...	Contributions
...	...	...	...	(62,697,000)	(62,697,000)	Transfer to: Vote 25 (Environment)
...	...	...	...	(9,240,000)	(9,240,000)	Vote 40
...	...	...	...	(45,650,000)	(45,650,000)	Vote 50
...	...	...	...	(224,123)	(224,123)	Vote 55
...	...	...	...	(31,800,000)	(31,800,000)	Vote 70
...	6,685,292,209	744,382,460	(149,611,123)	7,280,063,546	...	Total—Vote 60
...	...	...	...	...	...	Contributions to employee benefit plans
...	5,156,445	...	(194,031)	4,962,414	...	Infrastructure Stimulus Fund
...	874,498,759	587,166,814	...	1,461,665,573	...	Provincial-territorial infrastructure base funding program
...	240,000,000	75,617,000	(157,508,000)	158,109,000	...	Green Infrastructure Fund
...	186,334,000	(16,493,772)	(136,302,948)	33,537,280	...	Building Canada Fund—Communities Component
...	135,245,089	84,709,548	...	219,954,637	...	top-up
...	...	...	125	125	...	Spending of proceeds from the disposal of surplus Crown assets
...	8,182,657,880	1,477,026,509	(436,499,770)	9,223,184,619	6,251,790,734	Total Agency—Budgetary
...	...	...	...	...	2,971,393,760	125 4,218,060,081
...	...	...	...	...	...	Old Port of Montreal Corporation Inc. ⁽²⁾
...	28,073,000	...	...	28,073,000	...	Payments to the Old Port of Montreal Corporation Inc. for operating and capital expenditures
...	...	...	(7,018,250)	(7,018,250)	...	Transfer to Vote 23 (Privy Council)
...	...	...	(21,054,750) ⁽²⁾	(21,054,750)	...	Transfer to Privy Council for presentation purposes
...	28,073,000	...	(28,073,000)	...	...	Total—Vote 65
...	28,073,000	...	(28,073,000)	...	...	Total Agency—Budgetary
...	...	...	...	...	...	Royal Canadian Mint
...	...	...	...	...	...	(L) Loans to the Mint pursuant to the Royal Canadian Mint Act:
...	...	...	...	...	...	Subsection 20(1) the aggregate of amounts outstanding at any time shall not exceed \$75,000,000, March 11, 1999 (Net)
75,000,000	...	...	...	75,000,000	...	...
75,000,000	...	...	...	75,000,000	...	Total Agency—Non-budgetary
...	...	...	...	...	...	The Jacques Cartier and Champlain Bridges Incorporated
...	60,558,000	...	...	60,558,000	...	Payments to the Jacques Cartier and Champlain Bridges Inc.
...	...	1	...	1	...	Transfer of \$31,800,000 from Transport Vote 60

Ministry Summary—Concluded

Source of authorities				Disposition of authorities			
Available from previous years	As shown in	Adjustments, warrants and transfers	Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years
\$	\$	\$	\$		\$	\$	\$
...	...	...	29,181,000	70b	Payments to the Jacques Cartier and Champlain Bridges Inc.	...	...
...	...	31,800,000	31,800,000	Transfer from Vote 60	89,999,001	31,540,000	78,238,999
...	60,558,000	29,181,001	31,800,000	Total—Vote 70	...	...	...
...	60,558,000	29,181,001	31,800,000	Total Agency—Budgetary	89,999,001	31,540,000	78,238,999
Transportation Appeal Tribunal of Canada							
...	1,292,701	...	1,292,701	75	Program expenditures	...	...
...	...	1	...	75b	Transfer of \$310,698 from Transport Vote 1	...	...
...	...	310,698	310,698	Transfer from: Vote 1	...	...	...
...	...	60,962	60,962	TB Vote 25 ⁽¹⁾
...	1,292,701	1	371,660	(S)	Total—Vote 75	1,611,161	1,313,486
...	123,879	...	120,843	Contributions to employee benefit plans	120,843	...	115,735
...	1,416,580	1	368,624	Total Agency—Budgetary	1,732,004	53,201	1,429,221
VIA Rail Canada Inc.							
...	523,721,000	...	523,721,000	80	Payments to VIA Rail Canada Inc.	...	...
...	...	26,800,000	26,800,000	80a	Payments to VIA Rail Canada Inc.	...	...
...	...	94,000,000	94,000,000	80b	Payments to VIA Rail Canada Inc.	...	...
...	523,721,000	120,800,000	644,521,000	Total—Vote 80	527,200,000	117,321,000	387,290,756
...	523,721,000	120,800,000	644,521,000	Total Agency—Budgetary	527,200,000	117,321,000	387,290,756
1,136,756	11,237,976,540	2,121,660,722	(326,162,810)	Total Ministry—Budgetary	9,152,524,403	3,877,402,750	4,684,055
575,000,000	...	...	575,000,000	Non-budgetary	...	...	575,000,000

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.

(L) Non-budgetary authority (loan, investment or advance).

(1) Treasury Board Vote 5—Government contingencies.

(2) Treasury Board Vote 10—Government-wide initiatives.

(3) Treasury Board Vote 15—Compensation adjustments.

(4) Treasury Board Vote 30—Operating budget carry forward.

(5) Treasury Board Vote 30—Operating budget carry forward.

(6) Old Québec (2010-1068) required by the Government of the Province of Québec.

(7) Old Québec (2010-1068) required by the Government of the Province of Québec. The appropriate Minister for the Canada Lands Company Limited, including its subsidiaries, the Old Port of Montreal Corporation Inc., effective August 6, 2010. Prior to the transfer, expenditures of \$21,054,750 were approved by the Minister of Transport. Previous year's amounts have been restated by \$23,144,999.

Program Activity

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Department																		
Gateways and corridors	14,458,333	15,093,340	138,000,000	4,601,054	652,847,080	222,814,159	...	...	...	28,864,568	28,864,568	...	...	...	...	805,305,413	242,508,553	
Transportation infrastructure	138,765,750	135,311,691	28,991,683	25,594,300	183,440,645	149,643,984	...	...	...	47,640,267	47,640,267	...	...	...	...	322,333,510	281,685,407	
Aviation safety	233,375,008	242,793,572	9,293,027	6,575,808	38,049,900	9,646,372	...	...	...	902,018	902,018	...	...	...	...	253,077,668	211,375,485	
Internal services	185,154,228	199,915,774	27,349,433	27,776,892	35,000	29,000	...	...	...	...	...	...	...	...	...	211,636,643	226,819,648	
Marine safety	84,969,734	84,034,165	2,464,140	2,130,607	4,035,253	3,920,453	...	...	...	7,315,594	7,315,594	...	...	...	...	84,153,533	82,769,631	
Environmental stewardship of transportation	58,792,936	39,464,499	501,776	537,130	...	...	...	...	...	...	...	...	...	...	...	59,294,712	40,001,629	
Road safety	24,785,095	25,483,397	13,127,637	12,715,592	9,136,000	9,086,218	...	...	...	5,205,350	5,205,350	...	...	...	...	41,843,381	42,079,857	
Rail safety	22,012,820	20,695,223	2,700,783	2,452,035	9,233,424	7,978,251	...	...	...	114,670	114,670	...	...	...	...	33,832,357	31,010,839	
Aviation security	46,238,353	40,433,127	1,589,412	1,293,983	1,531,751	1,288,418	458	458	...	...	...	...	...	...	...	49,359,058	43,035,070	
Clean air from transportation	13,495,775	12,024,458	107,215	213	5,573,660	4,596,333	...	...	...	...	...	...	...	...	...	19,176,650	16,621,004	
Marine security	20,558,406	19,292,969	220,522	235,294	...	...	...	...	...	...	...	...	...	...	...	20,778,928	19,528,263	
Transportation of dangerous goods	14,254,806	14,124,564	402,151	155,325	...	...	...	...	...	...	...	...	...	...	...	14,656,957	14,279,889	
Transportation innovation	10,960,410	10,129,500	205,433	80,698	5,458,200	1,443,955	...	...	...	276,000	276,000	...	...	...	...	16,348,043	11,378,153	
Transportation marketplace frameworks	10,808,545	9,074,418	...	...	598,096	512,752	...	...	...	...	...	...	...	...	...	11,406,641	9,587,170	
Surface and intermodal security	7,397,838	7,094,697	...	...	...	...	...	...	...	...	...	...	...	...	...	7,397,838	7,094,697	
Clean water from transportation	6,859,633	7,942,861	435,047	279,447	...	...	...	...	...	...	...	...	...	...	...	7,294,680	8,222,308	
Sub-total	912,887,670	882,928,255	225,388,258	84,428,378	909,939,009	410,959,895	...	...	...	90,318,925	90,318,925	...	...	...	...	1,957,896,012	1,287,997,603	
Revenues netted against expenditures	(90,318,925)	(90,318,925)	...	...	...	...	...	...	...	(90,318,925)	(90,318,925)	...	...	...	...	...	...	...
Total Department—Budgetary	822,568,745	792,609,330	225,388,258	84,428,378	909,939,009	410,959,895	...	...	...	...	...	...	...	...	...	1,957,896,012	1,287,997,603	
Canada Post Corporation—																		
Budgetary	22,210,001	22,210,000	...	...	...	...	...	...	...	...	...	...	...	...	...	22,210,001	22,210,000	
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	500,000,000	...	
Canadian Air Transport Security Authority—																		
Budgetary	595,055,399	573,146,000	...	...	...	...	...	...	...	...	...	...	...	...	...	595,055,399	573,146,000	
Canadian Transportation Agency																		
Economic regulation	13,537,145	12,521,120	...	...	...	...	...	...	...	...	...	...	...	...	...	13,537,145	12,521,120	
Internal services	8,229,044	8,188,894	...	...	...	...	...	...	...	...	...	...	...	...	...	8,229,044	8,188,894	
Adjudication and alternative dispute resolution	7,586,665	8,079,608	...	...	...	...	...	...	...	...	...	...	...	...	...	7,586,665	8,079,608	
Total Agency—Budgetary	29,352,854	28,789,622	...	...	...	...	...	...	...	...	...	...	...	...	...	29,352,854	28,789,622	

Program Activity—Concluded

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use			Total authorities available for use		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Federal Bridge Corporation Limited—																		
Budgetary	55,639,000	417,103	...	...	...	...	...	...	...	...	...	...	...	...	...	55,639,000	417,103	...
Marine Atlantic Inc.—																		
Budgetary	219,647,001	210,927,022	...	...	...	...	...	...	...	...	...	...	...	...	...	219,647,001	210,927,022	...
National Capital Commission—																		
Budgetary	163,781,116	158,315,314	...	...	...	...	...	...	...	...	...	...	...	...	...	163,781,116	158,315,314	...
Office of Infrastructure of Canada																		
Infrastructure Stimulus Fund	9,166,845	1,299,372	...	...	...	...	3,268,521,573	2,476,825,975	...	...	...	...	...	...	...	3,277,688,418	2,478,125,347	...
Gas Tax Fund	2,107,485	574,199	...	...	...	...	2,104,380,261	1,750,984,261	...	...	...	...	...	...	...	2,106,487,746	1,751,538,460	...
Building Canada Fund—Major Infrastructure component	10,570,830	1,212,679	...	...	...	...	1,154,831,174	403,754,265	...	...	...	...	...	...	...	1,165,402,004	404,966,944	...
Provincial-Territorial Infrastructure																		
Base Fund	757,694	17,406	...	...	...	...	507,877,000	437,305,000	...	...	...	...	...	...	...	508,634,694	437,322,406	...
Canada Strategic Infrastructure Fund	4,612,683	384,075	...	...	...	...	689,487,463	335,291,118	...	...	...	...	...	...	...	694,100,146	335,675,193	...
Green Infrastructure Fund	2,073,560	625,232	...	...	...	...	233,313,157	33,537,280	...	...	...	...	...	...	...	235,386,717	34,162,512	...
Building Canada Fund—Communities component top-up	2,311,796	92,892	...	...	...	...	469,954,637	303,469,242	...	...	...	...	...	...	...	472,266,433	303,562,134	...
Building Canada Fund—Communities component	2,428,638	730,410	...	...	...	...	328,289,426	223,547,896	...	...	...	...	...	...	...	330,718,064	224,278,306	...
Municipal Rural Infrastructure Fund	1,132,998	188,309	...	...	...	...	306,711,815	146,085,959	...	...	...	...	...	...	...	307,844,813	146,274,268	...
Border Infrastructure Fund	462,738	...	...	...	...	...	69,264,207	67,783,157	...	...	...	...	...	...	...	69,726,945	67,783,157	...
Internal services	29,796,621	62,358,621	...	...	...	...	...	...	...	...	...	...	...	...	...	29,796,621	62,358,620	...
Economic analysis and research	4,331,447	813,524	...	...	...	...	11,268,496	237,829	...	...	...	...	...	...	...	15,599,943	1,051,353	...
Support for the G8 Summit 2010	...	...	...	...	...	...	9,430,827	4,570,786	...	...	...	...	...	...	...	9,430,827	4,570,786	...
National trails coalition	101,248	101,248	...	...	...	...	...	...	...	...	...	...	...	...	...	101,248	101,248	...
Total Agency—Budgetary	69,854,583	68,397,966	...	...	...	...	9,153,330,036	6,183,392,768	...	...	...	...	...	...	...	9,223,184,619	6,251,790,734	...
Royal Canadian Mint—																		
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	75,000,000	...	...

The Jacques Cartier and Champlain

Bridges Incorporated—

Budgetary

	121,539,001	89,999,001	...	...	...	...	...	...	...	121,539,001	89,999,001
Transportation Appeal Tribunal of Canada											
Review and appeal hearings	1,426,455	1,388,515	...	...	...	...	...	...	...	1,426,455	1,388,515
Internal services	358,750	343,489	...	...	...	...	...	...	...	358,750	343,489
Total Agency—Budgetary	1,785,205	1,732,004	...	...	...	...	...	...	...	1,785,205	1,732,004
VIA Rail Canada Inc.—											
Budgetary	644,521,000	527,200,000	...	...	...	...	...	...	...	644,521,000	527,200,000
Total Ministry—	2,745,953,905	2,473,743,362	225,388,258	84,428,378	10,063,269,045	6,594,352,663	...	...	...	13,034,611,208	9,152,524,403
Budgetary	...	...	...	...	...	...	...	...	...	...	...
Non-budgetary	...	...	...	...	...	...	...	...	...	...	...

Available from previous years	Source of authorities				Total available for use	Department Grants	Disposition of authorities			
	As shown in			Adjustments, warrants and transfers			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates								
\$	\$	\$	\$	\$	\$		\$	\$	\$	\$
...	27,382,068	...	...	...	27,382,068	Grant to the Province of British Columbia in respect of the provision of ferry and coastal freight and passenger services	26,923,979	458,089	...	26,923,979
...	300,000	...	...	...	300,000	Grant to close grade crossings	225,000	75,000	...	130,000
...	...	...	...	...	...	Items not required for the current year	...	...	...	130,000
...	27,682,068	...	...	...	27,682,068	Total—Grants	27,148,979	533,089	...	27,183,979
...	425,954,784	847,056	4,797,778	...	431,599,618	Contributions	100,016,416	331,583,202	...	36,952,424
...	241,899,462	...	(21,900,000)	...	219,999,462	Gateways and Border Crossings Fund	122,337,618	97,661,844	...	73,640,224
...	57,771,301	...	(50,280)	...	57,721,021	Infrastructure Fund	57,721,021	...	...	56,668,074
...	38,000,000	...	(100)	...	37,999,900	payment under the <i>Northumberland Strait Crossing Act</i>	9,616,179	28,383,721	...	26,259,911
...	27,046,136	...	(5,951,636)	...	21,094,500	Airports capital assistance program	14,462,276	6,632,224	...	23,808,146
...	250,000	...	...	...	250,000	Port Divestiture Fund	102,538	147,462	...	15,900,000
...	20,320,318	1,907,325	3,000,000	...	25,227,643	Contribution to NAV Canada to support security for the 2010 Winter Olympic Games	24,475,633	752,010	...	22,912,357
...	3,400,000	...	14,932,600	...	18,332,600	Ferry services contribution program	17,922,804	409,796	...	20,042,833
...	1,331,360	...	(49,609)	...	1,281,751	Contribution program for operating, capital and start-up funding requirement for regional and remote passenger rail services	1,185,880	95,871	...	11,007,918
...	11,145,000	...	(2,524,576)	...	8,620,424	Airports policing contribution program	7,440,251	1,180,173	...	13,759,576
...	4,392,940	4,443,000	(49,940)	...	8,786,000	Payments in support of crossing improvements approved under the <i>Railway Safety Act</i>	8,785,362	638	...	...
...	1,249,856	939,992	(745,198)	...	1,444,650	National Safety Code	1,444,650	...	...	2,033,826
...	2,870,000	867,000	(201,747)	...	3,535,253	ecoTRANSPORT strategy—Freight technology incentives	3,535,253	...	...	593,000
...	3,300,000	...	(1,258,761)	...	2,041,239	Contribution to the provinces for the modernization of marine training simulators	2,041,239	...	...	3,300,000
...	...	...	...	...	...	(S) Payments to the Canadian National Railway Company in respect of the termination of the collection of tolls on the Victoria Bridge, Montreal and for rehabilitation work on the roadway portion of the bridge	...	...	...	...

...	4,607,000	...	...	4,607,000	Security and prosperity partnership of North America	1,134,134	3,472,866	...	...
...	1,263,336	273,319	...	1,536,655	ecoTRANSPORT strategy—Freight Technology Demonstration Fund	1,458,296	78,359	...	547,578
...	14,962,141	...	...	14,962,141	Contributions to provinces toward highway improvements to enhance overall efficiency and promote safety while encouraging industrial development and tourism from a regional economic perspective: Outaouais Road Development Agreement	1,825,215	13,136,926	...	3,252,801
...	2,400,000	...	...	2,400,000	Contributions for the operation of municipal or other airports: Original program	2,381,062	18,938	...	2,462,416
...	...	...	9,904	9,904	Contribution to the regional Municipality of Durham for a long-term transit strategy	9,904	...	...	1,702,872
...	2,925,000	...	...	2,925,000	Newfoundland—Construct runways and related facilities in Labrador (Nain, Davis Inlet, Hopedale, Postville, Makkovik, Rigolet, Cartwright, Black Tickle, Charlottetown, Port Hope Simpson, Mary's Harbour, Fox Harbour and Williams Harbour)	832,195	2,092,805	...	...
...	1,300,000	(438,863)	...	861,137	ecoTRANSPORT strategy—ecoMOBILITY program	861,137	...	...	1,311,698
...	850,000	(850,000)	...	...	ecoTRANSPORT Strategy—National Harmonization Initiative for the trucking industry	...	...	...	...
...	675,000	(487,282)	...	187,718	Moving on sustainable transportation	187,718	...	...	749,673
...	1,395,000	...	...	1,543,500	ecoTRANSPORT strategy—Marine shore power program	644,532	898,968	...	640,000
...	607,000	(8,904)	...	598,096	Allowances to former employees of Newfoundland railways, steamships and telecommunications services transferred to Canadian National Railways	512,752	85,344	...	563,231
...	760,893	347,636	...	1,108,529	Transportation Association of Canada	976,666	131,863	...	433,559
...	268,000	...	...	268,000	Contribution to the Province of Prince Edward Island for policing services in respect of the Confederation Bridge	268,000	...	...	262,000
...	250,000	50,000	...	300,000	Contributions to the Railway Association of Canada for Operation Lifesaver	300,000	...	...	250,000
...	500,000	...	...	500,000	Contribution in support of boating safety	385,200	114,800	...	226,558
...	250,000	...	...	250,000	Canada's National Road Safety Vision	200,856	49,144	...	239,203
...	50,000	...	...	50,000	Payments to other governments or international agencies for the operation and maintenance of airports, air navigation and airways facilities	30,193	19,807	...	53,296
...	50,000	50,000	...	100,000	Contribution to the Canadian Council of Motor Transport Administrators—Commercial Vehicle Safety Alliance (CMVA)	100,000	...	...	...
...	11,550	...	...	11,550	Northern transportation infrastructure research and development Project with the University of Laval	11,550	...	...	103,950
...	18,000	...	...	18,000	Canadian Transportation Research Forum's scholarship program	12,000	6,000	...	24,000
...	...	637,650	...	637,650	Strategic highway infrastructure program: Intelligent transportation system	131,327	506,323	...	3,046,469
...	125,000	...	...	125,000	Contribution to Supply Chain and Logistics Association Canada	121,197	3,803	...	112,965
...	553,063	(200,167)	...	352,896	Contribution to the Sauder School of Business to support the Asia-Pacific Gateway and Corridor Initiative Research Consortium	338,928	13,968	...	200,167

Transfer Payments—Concluded

Sources of authorities					Disposition of authorities						
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use		Used in the current year	Variance		Available for use in subsequent years	Used in the previous year
	\$	\$	\$					\$	\$		
...	750,000	...	20,104	770,104	Contribution to selected stakeholder groups in British Columbia to support a Regional public engagement strategy program	...	934	770,104	...	...	...
...	...	...	10,200,000	10,200,000	Oshawa Harbour Port consolidation program	...	...	10,199,066	...	...	12,485,114
...	...	...	...	...	Items not required for the current year	...	...	...	...	...	...
...	873,502,140	10,063,842	(1,309,041)	882,256,941	Total—Contributions	383,810,916	498,446,025	...	...	335,545,839	...
...	901,184,208	10,063,842	(1,309,041)	909,939,009	Total Department	410,959,895	498,979,114	...	...	362,729,818	...
Office of Infrastructure of Canada											
Contributions											
...	950,312,462	166,511,712	38,007,000	1,154,831,174	Contributions under the Building Canada Fund—Major Infrastructure component	403,754,265	751,076,909	...	...	194,775,684	...
...	498,820,318	190,768,974	(101,829)	689,487,463	Contributions under the Canada Strategic Infrastructure Fund	335,291,118	354,196,345	...	...	419,602,184	...
...	122,523,606	184,188,209	...	306,711,815	Contributions under the Municipal Rural Infrastructure Fund	146,085,958	160,625,857	...	...	221,165,761	...
...	50,040,976	18,654,058	569,173	69,264,207	Contributions under the Border Infrastructure Fund	67,783,158	1,481,049	...	...	121,332,454	...
...	...	10,000,000	(569,173)	9,430,827	Contributions under G8 Summit	4,570,786	4,860,041	...	...	...	...
...	874,498,759	587,166,814	...	1,461,665,573	(S) Contributions under the Infrastructure Stimulus Fund	1,461,665,573	...	...	...	490,729,107	...
...	200,000,000	...	(224,123)	199,775,877	Contributions under the Green Infrastructure Fund	...	199,775,877	...	...	...	...
...	186,334,000	(16,493,772)	(136,302,948)	33,537,280	(S) Contributions under the Building Canada Fund for strategic research and partnership	33,537,280	...	...	...	5,159,772	...
...	4,500,000	...	...	4,500,000	Contributions under the Building Canada Fund—Communities component	...	4,500,000	...	...	...	...
...	262,635,444	65,653,982	...	328,289,426	Contributions under the Building Canada Fund—Communities component top-up	223,547,896	104,741,530	...	...	99,764,756	...
...	250,000,000	...	10,000,000	250,000,000	National capital contribution program	83,514,605	166,485,395	...	...	...	...
...	...	...	...	10,000,000	Contribution under the Building Canada Fund feasibility and planning studies	10,000,000	...	...	...	...	...
...	6,666,667	...	...	6,666,667	Contributions under the Infrastructure Stimulus Fund	136,000	6,530,667	...	...	...	...
...	1,988,250,000	6,000,000	(197,394,000)	1,796,856,000	(S) Contributions under the Building Canada Fund—Communities component top-up	1,005,160,402	791,695,598	...	...	...	...
...	135,245,089	84,709,548	...	219,954,637	Canada Standard Association	219,954,637	...	...	...	30,045,364	...
...	...	...	101,829	101,829	Items not required for the current year	101,829	...	...	...	1,343,783	...
...	...	...	...	...		...	...	...	...	26,098,210	...
...	5,529,827,321	1,297,159,525	(285,914,071)	6,541,072,775	Total—Contributions	3,995,103,507	2,545,965,268	...	...	1,610,017,075	...

Other transfer payments

...	2,001,774,736	102,605,525	...	2,104,380,261	...	1,750,984,261	353,396,000	...	1,872,374,475
...	349,768,000	...	...	349,768,000	...	279,196,000	70,572,000	...	492,448,500
...	240,000,000	75,617,000	(157,508,000)	158,109,000	...	158,109,000	...	...	179,383,000 ⁽¹⁾
...	2,591,542,736	178,222,525	(157,508,000)	2,612,257,261	...	2,188,289,261	423,968,000	...	2,544,205,975 ⁽¹⁾
...	8,121,370,057	1,475,382,050	(443,422,071)	9,153,330,036	...	6,183,392,768	2,969,937,268	...	4,154,223,050
...	9,022,554,265	1,485,445,892	(444,731,112)	10,063,269,045	...	6,594,352,663	3,468,916,382	...	4,516,952,868

(S) Statutory transfer payment.

(1) Amends reporting in previous year's *Public Accounts of Canada*.

Details of Responsible Amounts

Department	Budgetary (respendable revenues)	Authorities available for use in the current year		Authorities used in the previous year	
		\$	\$	\$	\$
Transportation infrastructure	Airport authority – Lease payments	7,322,682	7,322,682	257,417,475	
	Public Port revenues from user fees and wharf permits	8,269,471	8,269,471	9,298,591	
	Rentals and concessions	7,176,368	7,176,368	6,547,130	
	Airport revenues from used fees and service contacts	5,734,730	5,734,730	5,845,810	
	Sales	98,054	98,054	109,070	
	Inspections and certifications	3,402	3,402	8,375	
	Miscellaneous	259,861	259,861	155,507	
		28,864,568	28,864,568	279,381,958	
		276,000	276,000	49,430	
		35,932,714	35,932,714	38,472,239	
Transportation innovation	Aircraft maintenance and flying services	7,612,788	7,612,788	7,671,157	
	Canadian Aviation Regulation user fees	1,249,614	1,249,614	1,081,194	
	Inspections and certifications	461,349	461,349	478,252	
	Sales and training	2,288,782	2,288,782	325,892	
	Rentals and concessions	95,020	95,020	93	
	Miscellaneous	47,640,267	47,640,267	48,028,827	
		7,267,565	7,267,565	7,622,678	
Marine safety	Marine Safety Regulation user fees	30,886	30,886	22,968	
	Inspections and certifications	16,985	16,985	12,737	
	Sales	...	...	121,000	
	Research and development	...	...	28	
	Rentals and concessions	130	130	...	
	Miscellaneous	7,315,594	7,315,594	7,779,383	
Rail safety		\$	\$	\$	\$
Inspections and certifications		114,670	114,670	84,911	
Road safety					
Revenues from the Registrar of Imported Vehicles		5,005,350	5,005,350	5,305,755	
Lease payments from the Motor Vehicle Test Centre		200,000	200,000	200,460	
Research and development		...	...	150,000	
		5,205,350	5,205,350	5,656,215	
Internal Services					
Rentals and concessions		296,758	296,758	507,977	
Air services forecast revenues		349,678	349,678	286,704	
Sales and training		30,923	30,923	(4,666)	
Miscellaneous		224,659	224,659	206,182	
		902,018	902,018	996,197	
Aviation security					
Rentals and concessions		458	458	...	
Transportation of dangerous goods					
Rentals and concessions		...	...	1,884	
Total Ministry—		90,318,925	90,318,925	341,978,805	
Budgetary					

Revenues

Department

Other revenues—⁽¹⁾

Return on investments—

Loans, investments and advances—			
Royal Canadian Mint—Dividends			
Andrew Ferri—St. Lawrence Seaway			
Saint John Port Authority			
Prince Rupert Port Authority			
St. John's Port Authority			
Halifax Port Authority			
Trois-Rivières Port Authority			
Vancouver Fraser Port Authority			
Port Alberni Port Authority			
Toronto Port Authority			
Sept-Îles Port Authority			
Quebec Port Authority			
Montreal Port Authority			
Thunder Bay Port Authority			
Windsor Port Authority			
Hamilton Port Authority			
Nanaimo Port Authority			
Bellevue Port Authority			
Saguenay Port Authority			

Refunds of previous years' expenditures—

Refunds of previous years' expenditures			
City of Toronto			
St. Lawrence Seaway Management Corporation			
Canadian Air Transport Security Authority (CATSA)			
Bay Ferries Limited			
Adjustments to prior year's payables			
The Jacques Cartier and Champlain Bridges Incorporated			
La Société de Transport de Montréal			
NAV Canada			
Canadian National Railway			
Canadian National Railway Victoria Bridge			
Province of British Columbia			
Ministère des Transports du Québec			

Current year	Previous year
\$	\$
7,000,000	5,000,000
14,712	16,678
434,510	347,752
587,969	380,582
113,574	106,688
1,144,828	1,015,068
112,091	98,322
5,579,449	4,909,717
87,242	85,283
1,317,746	630,078
359,115	268,753
908,923	719,460
3,853,904	3,789,356
60,694	60,056
32,766	30,677
575,605	395,963
122,799	118,863
152,351	165,237
57,089	55,622
22,515,367	18,194,155
715,652	3,611,089
...	1,585,516
...	641,524
1,572,171	950,672
1,456,855	...
2,215,575	2,417,480
1,742,236	1,570,629
...	1,371,046
2,365,538	...
835,863	...
2,195,096	...
2,061,676	...
928,850	...
30,239,056	12,149,956

Current year	Previous year
\$	\$
21,519	32,130
7,535,409	7,669,093
7,536,928	7,701,223
3,432,608	3,374,541
8,000,000	8,036,788
1,003,522	930,913
9,134,391	6,729,633
244,495,150	250,102,634
266,065,671	269,174,509
19,849,571	20,676,890
15,100,310	13,841,943
163,342	149,281
37,049,448	39,567,455
52,313,100	53,558,679
738,978	752,193
562,476	606,072
1,301,454	1,358,265
1,627	1,513

Sales of goods and services—

Rights and privileges—

Royalty revenues

St. Lawrence Seaway Management Corporation

Lease and use of public property—

Lease hopper cars—CN

Lease hopper cars—CP

Respendable user charges made and collected under various statutes

User charges made under regulations established by Treasury Board or the Governor in Council under section 19 of the *Financial Administration Act*

Airport authorities—Lease payments

Services of a regulatory nature—

User charges made under program specific statutes by departments—Respendable user charges

Services of a non-regulatory nature—

User charges made under departmental enabling statutes—User charges made under program specific statutes by departments—Respendable user charges

User charges made under regulations established by Treasury Board or the Governor in Council under section 19 of the *Financial Administration Act*

User charges emanating from contracts

Sales of goods and information products—

User charges made under departmental enabling statutes—

User charges made under program specific statutes by departments

User charges made under regulations established by Treasury Board or the Governor in Council under section 19 of the *Financial Administration Act*

Other fees and charges—

User charges made under regulations established by Treasury Board or the Governor in Council under section 19 of the *Financial Administration Act*

Revenues—Concluded

	Current year	Previous year		Current year	Previous year
	\$	\$		\$	\$
Revenues CN hopper cars damage settlements	1,943,961	1,103,043	Office of Infrastructure of Canada		
Revenues CP hopper cars damage settlements	351,498	426,699	Other revenues—		
Revenues CN Railway for demurrage charges related to hopper cars	...	66,340	Refunds of previous years' expenditures—		
Interest revenue from divested airports	...	276	Refunds of salaries, goods and services	36,592	...
User charges emanating from contracts	(1,058)	(5,677)	Other transfers to non-profit organizations	2,128,389	26,323
	2,296,028	1,591,994	Transfers to other levels of government	4,469,231	...
			Adjustments to prior year's payables	94,690,890	4,978,818
Proceeds from the disposal of surplus Crown assets	349,382,752	354,061,560		101,325,102	5,005,141
Miscellaneous revenues—	5,980,327	1,136,531	Sales of goods and services—		
Fines, penalties and proceeds from other Court awards	1,382,789	1,299,491	Other fees and charges	265	365
Gifts to the Crown	11,000,000	...	Proceeds from the disposal of surplus Crown assets	125	...
Proceeds from divestiture sale of real property	2,965,523	499,949	Miscellaneous revenues	6,544	7,738
Sundries	692,584	202,324	Total Agency	101,332,036	5,013,244
	16,040,896	2,001,764	Transportation Appeal Tribunal of Canada		
Total Department	424,158,398	387,543,966	Other revenues—		
Canadian Transportation Agency			Refunds of previous years' expenditures—		
Other revenues—			Refunds of previous years' expenditures	479	...
Refunds of previous years' expenditures—			Adjustments of previous years accounts payable	...	12,266
Refunds of previous years' expenditures	7,702	9,191	Total Agency	479	12,266
Adjustments to prior year's payables	80,715	53,727	Ministry Summary		
	88,417	62,918	Other revenues—		
Sales of goods and services—			Return on investments	22,515,367	18,194,155
Services of a regulatory nature	30,000	20,000	Refunds of previous years' expenditures	131,653,054	17,230,281
Other fees and charges—			Sales of goods and services	349,413,062	354,081,990
Charges to companies for services rendered	45	65	Proceeds from the disposal of surplus Crown assets	5,982,672	1,136,756
	30,045	20,065	Miscellaneous revenues	16,140,349	2,112,949
Proceeds from the disposal of surplus Crown assets	2,220	225	Total Ministry	525,704,504	392,756,131
Miscellaneous revenues	92,909	103,447	(1) Interest unless otherwise indicated.		
Total Agency	213,591	186,655			

SECTION 25

2010-2011

PUBLIC ACCOUNTS OF CANADA

Treasury Board

Secretariat

Canada School of Public Service

Office of the Commissioner of Lobbying

Office of the Public Sector Integrity
Commissioner

CONTENTS

	<i>Page</i>
Strategic outcome and program activity descriptions ..	25.2
Ministry summary	25.5
Program activity	25.8
Transfer payments	25.10
Details of spendable amounts	25.11
Revenues	25.11

Secretariat

Strategic Outcome

Government is well managed and accountable, and resources are allocated to achieve results.

Program Activity Descriptions

Government-wide funds and Public service employer payments

The government-wide funds and Public service employer payments program activity (PA) accounts for funds that are held centrally to supplement other appropriations, from which payments and receipts are made on behalf of other federal organizations. These funds supplement the standard appropriations process and meet certain responsibilities of the Secretariat as the employer of the federal public service. The administration of these funds falls under the Expenditure management program activities, but their financial resources are shown separately in the Program Activity Architecture (PAA) for visibility and reporting purposes.

Management frameworks

The Management frameworks program activity (PA) establishes guiding principles and expectations for public sector management. It includes setting government-wide policy directions in targeted areas such as governance, regulatory management, the Management accountability framework (MAF), service, information management and technology. Working with all federal organizations, the Secretariat provides leadership, challenge, and a community enablement function in areas related to policy development, compliance, performance reporting, and functional community development. This work includes new and emerging issues and priorities related to the management of the Public Service, and promoting a cultural shift in how to government deals with risk and innovation. In turn,

this work informs the policies in the Expenditure, Financial, and People management program activities. This program activity is underpinned by a broad set of enabling legislation, including the *Financial Administration Act (FAA)*.

People management

The People management program activity (PA) supports efforts across the federal public service to achieve strong leadership and a well managed workforce and workplace. These elements provide the foundation to drive employee engagement and a culture of excellence, leading to high quality policies, programs and services and a sustained and productive public service. In certain instances this program activity includes efforts that extend beyond the core public administration to separate employers and Crown corporations. This program activity undertakes direction-setting activities that include: developing and implementing people management related frameworks and policies; setting and monitoring departmental people management performance expectations; conducting research and analysis regarding the state of people management; and supporting the effective management of the leadership cadre. The program activity also provides public service-wide leadership on managing compensation which it shares with the expenditure management program activity and includes: collective bargaining and associated labour relations and establishing and maintaining the public service pension and benefits regime. The People management program activity supports enabling infrastructure including the human resources functional community and the underlying business processes and systems, and is underpinned by legislation that includes: the *Financial Administration Act*; *Public Service Employment Act*; *Public Service Labour Relations Act*; *Public Servant Disclosure Protection Act*; *Official Languages Act*; and *Employment Equity Act*.

Expenditure management

The Expenditure management program activity (PA) helps ensure alignment of resources to achieve government priorities in a way that maximizes value for money and provides a whole-of-government perspective on matters related to direct program spending. Working with all federal organizations that are subject to budget appropriation, this program activity undertakes the review, analysis, and challenge of plans and proposals involving departmental spending, expenditure forecasting and strategies, compensation management, and results-based management. This work, as well as the production of government estimates documents and reporting to Parliament, is facilitated by the expenditure management information system. This program activity forms part of the expenditure management system, the framework for the development and implementation of the Government's spending plans and priorities within the limits established by the Budget, which is implemented in coordination with the Department of Finance and the Privy Council Office. The primary piece of legislation underpinning the program's activities is the *Financial Administration Act (FAA)*.

Financial management

The Financial management program activity (PA) promotes good financial management practices across government to ensure financial activities are carried out effectively and efficiently. Working with all federal organizations, the Secretariat delivers on this role by: developing financial management, accounting, transfer payment and internal audit policies, directives and standards; assisting departments by providing leadership, policy advice and guidance; setting performance expectations and monitoring performance; capacity building and community development within the functional communities; planning horizontal audits and conducting audits of small departments and agencies;

providing financial oversight and reporting; and advising central agencies and departments on financial authority issues associated with the *Financial Administration Act* (FAA) and *Appropriation Acts*, the primary pieces of legislation underpinning the Financial management program activity.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Canada School of Public Service

Strategic Outcome

Public servants have the common knowledge and the leadership and management competencies they require to fulfill their responsibilities in serving Canadians.

Program Activity Descriptions

Foundational learning

Contribute to building a professional workforce by enabling public servants to perform in their current job and take on the challenges of the next job in a dynamic, bilingual environment through the provision of foundational learning activities. Developing and delivering training aligned with public service management priorities and which meets the requirements of the Policy on Learning, Training and Development and associated knowledge standards.

Organizational leadership development

Strengthening the public service and contributing to Public Service Renewal by building strong leadership competencies for existing and emerging leaders through the provision of leadership development activities such as targeted courses, programs, seminars, and events.

Public sector management innovation

Enhance the performance and effectiveness of the public service by integrating individual development of public servants with organization-focussed solutions for learning, change management and management innovation. Documenting and disseminating innovations and best practices in public management, and providing public service organizations with services for advice and support for learning, change management and innovation in public sector management.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Material services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Office of the Commissioner of Lobbying

Strategic Outcome

Transparency and accountability in the lobbying of public office holders contribute to confidence in the integrity of government decision-making.

Program Activity Descriptions

Registration of lobbyists

Lobbying the federal government is a legitimate activity but it must be done transparently. The *Lobbyists Registration Act* requires that individuals who are paid to lobby public office holders must disclose certain details of their lobbying activities. The Office of the Commissioner of Lobbying approves lobbyists' registrations and makes them available for searching in an electronic registry that is accessible on the Internet.

Review and investigations under the Lobbying Act and the Lobbyists' Code of Conduct

The Office validates information provided by registered lobbyists to ensure accuracy. Allegations of non-registration or misconduct by lobbyists are reviewed and formal investigations are carried out when required.

Education and research

The Office develops and implements educational and research programs to foster awareness of the requirements of the *Lobbying Act* and the *Lobbyists' Code of Conduct*. The primary audiences for programs are lobbyists, their clients and public office holders.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Office of the Public Sector Integrity Commissioner

Strategic Outcome

Wrongdoing in the federal public sector is detected, resolved and reported, while public servants are protected from reprisal, resulting in a greater integrity in the workplace.

Program Activity Descriptions

Disclosure and reprisal management program

To provide advice to federal public sector employees and members of the public who are considering making a disclosure and to accept, investigate and report on disclosures of information concerning possible wrongdoing. Based on this activity, the Public Sector Integrity Commissioner will exercise exclusive jurisdiction over the review, conciliation and settlement of complaints of reprisal, including making applications to the Public Servants Disclosure Protection Tribunal to determine if reprisals have taken place and to order appropriate remedial and disciplinary action.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight

services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Ministry Summary

Available from previous years	Source of authorities				Vote	Disposition of authorities			
	As shown in			Total available for use		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers						
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	236,591,045	236,591,045	1				
...	...	3,440,000	...	3,440,000	1a				
...	...	1,237,952	...	1,237,952	1b				
...	200,000	200,000					
...	144,458	144,458					
...	126,355	126,355					
...	2,035,000	2,035,000					
...	36,284	36,284					
...	12,014,037	12,014,037					
...	6,880,695	6,880,695					
...	(50,000)	(50,000)					
...	236,591,045	4,677,952	21,386,829	262,655,826					
...	750,000,000	750,000,000	5				
...	(519,332,359)	(519,332,359)					
...	750,000,000	...	(519,332,359)	230,667,641					
...	6,215,000	6,215,000	10				
...	...	2,867,893	...	2,867,893	10a				
...	(2,520,000)	(2,520,000)					
...	6,215,000	2,867,893	(2,520,000)	6,562,893					
...	...	137,119,071	...	137,119,071	15b				
...	(137,119,071)	(137,119,071)					
...	...	137,119,071	(137,119,071)	...					
...	2,223,793,511	2,223,793,511	20				
...	1,200,000,000	1,200,000,000	25				
...	(1,071,958,735)	(1,071,958,735)					
...	1,200,000,000	...	(1,071,958,735)	128,041,265					
...	(1,071,958,735)	...					
...	(1,071,958,735)	...					
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...	(1,071,958,735)	...					
...									

Secretariat
Program expenditures
Transfer of \$144,458 from Fisheries and Oceans Vote 1
Transfer of \$200,000 from Canada Revenue Agency Vote 1, and \$126,355 from Health Vote 1
Transfer from: Vote 1 (Canada Revenue Agency) Vote 1 (Fisheries and Oceans)
Vote 1 (Health)
Vote 5
Vote 15
Vote 25
Vote 30
Transfer to Vote 95 (Canadian Heritage)
Total—Vote 1
Government contingencies
Transfer to this and other ministries
Total—Vote 5
Government-wide initiatives
Government-wide initiatives
Transfers to other ministries
Total—Vote 10
Compensation adjustments
Transfer to this and other ministries
Total—Vote 15
Public service insurance
Operating budget carry forward
Transfers to this and other ministries
Total—Vote 25

\$ 254,958,502 7,697,324 ... 242,086,248

... 230,667,641 ... 6,562,893 ... 1,962,746,056 261,047,455 ... 2,062,150,000 ... 128,041,265 ...

Ministry Summary—Concluded

Source of authorities					Disposition of authorities				
Available from previous years	As shown in		Adjustments, warrants and transfers	Total available for use	Vote	Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
	\$	\$				\$	\$	\$	\$
...	500,000,000	...	...	500,000,000	30	Paylist requirements			
...	...	100,000,000	...	100,000,000	30a	Paylist requirements			
			(424,675,723)	(424,675,723)		Transfers to this and other ministries			
...	500,000,000	100,000,000	(424,675,723)	175,324,277		Total—Vote 30	...	175,324,277	...
...	29,591,684	...	874,017	30,465,701	(S)	Contributions to employee benefit plans			
...	78,649	...	(1,011)	77,638	(S)	President of the Treasury Board and Minister for the Asia-Pacific Gateway—Salary and motor car allowance	30,465,701	...	31,286,036
...	20,000	...	(18,170)	1,830	(S)	Payments under the <i>Public Service Pension Adjustment Act</i>	77,638	...	77,638
...	...	...	(469,692)	(469,692)	(S)	Payments for the pay equity settlement pursuant to section 30 of the <i>Crown Liability and Proceedings Act</i>	1,830	...	2,447
...	...	...	...	...	(S)	Employer contributions made under the <i>Public Service Superannuation Act</i> and other retirement acts and the <i>Employment Insurance Act</i>	(469,692)	...	(516,564)
...	...	...	6,200,000	6,200,000	(S)	Spending of proceeds from the disposal of surplus Crown assets	6,200,000	...	6,470,872
671	...	...	302	973			671	302	...
671	4,946,289,889	244,664,916	(2,127,633,613)	3,063,321,863		Total Secretariat—Budgetary	2,253,980,035	809,341,526	302 2,341,556,677
Canada School of Public Service									
...	56,214,046	...	...	56,214,046	35	Program expenditures			
...	...	...	13,088	13,088		Transfer from: Vote 15			
...	...	...	447,935	447,935		Vote 25			
...	...	...	1,733,344	1,733,344		Vote 30			
...	56,214,046	...	2,194,367	58,408,413		Total—Vote 35	51,581,225	6,827,188	58,016,731
...	6,477,030	...	5,487,408	11,964,438	(S)	Contributions to employee benefit plans			
11,467,405	...	...	...	11,467,405	(S)	Spending of revenues pursuant to subsection 18(2) of the <i>Canada School of Public Service Act</i> —Unspent amount at beginning of year	11,964,438	...	12,237,776
...	50,000,000	...	21,505,218	71,505,218		Amount received during the year			
11,467,405	50,000,000	...	21,505,218	82,972,623		Total	65,087,492	17,885,131	68,013,165

Program Activity

	Operating			Capital			Transfer payments			Revenues netted against expenditures			Non-budgetary			Total		
	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$	Total authorities available for use	Authorities used in the current year	\$
Secretariat																		
Government-wide funds and public service employer payments	3,141,605,984	2,340,098,071	...	...	...	...	501,830	366,212	371,986,090	371,986,090	...	...	...	...	2,770,121,724	1,968,478,193	...	...
Internal services	96,760,266	95,828,856	...	...	...	...	...	...	...	...	...	...	...	...	96,760,266	95,828,856	...	...
Management Frameworks	65,677,295	65,253,992	...	...	...	...	128,443	128,443	...	...	...	...	...	...	65,605,738	63,582,455	...	...
People management	69,788,622	69,487,067	...	...	...	...	...	...	6,335,410	4,563,967	...	...	...	...	63,453,212	64,923,100	...	...
Expenditure management	33,392,395	30,166,921	...	...	...	...	...	...	...	...	...	...	...	...	33,392,395	30,166,921	...	...
Financial management	33,588,528	29,000,530	...	...	...	...	200,000	200,000	...	...	...	...	...	...	33,788,528	29,200,530	...	...
Sub-total	3,440,813,090	2,629,835,437	...	...	...	...	830,273	694,655	378,321,500	376,550,057	...	...	...	...	3,063,321,863	2,253,980,035	...	...
Revenues netted against expenditures	(378,321,500)	(376,550,057)	...	...	...	...	...	...	(378,321,500)	(376,550,057)	...	...	...	...	...	...	...	...
Total Secretariat—Budgetary	3,062,491,590	2,253,285,380	...	...	...	...	830,273	694,655	...	...	...	...	...	...	3,063,321,863	2,253,980,035	...	...
Canada School of Public Service																		
Foundational learning	101,650,102	72,488,136	...	...	...	...	...	...	...	...	...	...	...	...	101,650,102	72,488,136	...	...
Internal services	21,449,615	27,685,170	...	...	...	...	...	...	...	...	...	...	...	...	21,449,615	27,685,170	...	...
Organizational leadership development	19,132,876	17,993,197	...	...	...	...	...	...	...	...	...	...	...	...	19,132,876	17,993,197	...	...
Public sector management innovation	10,849,184	10,213,627	...	...	...	...	275,000	254,131	...	...	...	...	...	...	11,124,184	10,467,758	...	...
Total Agency—Budgetary	153,081,777	128,380,130	...	...	...	...	275,000	254,131	...	...	...	...	...	...	153,356,777	128,634,261	...	...
Office of the Commissioner of Lobbying																		
Registration of lobbyists	1,099,290	1,082,143	...	...	...	...	...	...	...	...	...	...	...	...	1,099,290	1,082,143	...	...
Reviews and investigations under the <i>Lobbying Act</i> and the <i>Lobbyists' Code of Conduct</i>	999,330	945,296	...	...	...	...	...	...	...	...	...	...	...	...	999,330	945,296	...	...
Internal services	1,772,685	1,731,276	...	...	...	...	...	...	...	...	...	...	...	...	1,772,685	1,731,276	...	...
Education and research	944,084	927,220	...	...	...	...	...	...	...	...	...	...	...	...	944,084	927,220	...	...
Total Agency—Budgetary	4,815,389	4,685,935	...	...	...	...	...	...	...	...	...	...	...	...	4,815,389	4,685,935	...	...

Commissioner

Total Ministry—

Transfer Payments

Source of authorities				Disposition of authorities			
Available from previous years	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use			
\$	\$	\$	\$	\$	\$	\$	\$
Secretariat							
Contributions							
...	200,000	...	...	200,000	...	...	200,000
...	...	...	128,443	128,443	...	...	20,000
...	200,000	...	128,443	328,443	...	...	220,000
Other transfer payments							
Payments, in the nature of Workers' Compensation, in accordance with the Public Service Income Benefit Plan for survivors of employees slain on duty							
...	495,000	...	...	360,030	134,970	...	368,142
...	20,000	...	(18,170)	1,830	...	...	2,447
...	5,000	...	...	4,352	648	...	4,359
...	520,000	...	(18,170)	366,212	135,618	...	374,948
...	720,000	...	110,273	694,655	135,618	...	594,948
Canada School of Public Service							
Contributions							
...	315,000	...	(40,000)	254,131	20,869	...	288,057
...	315,000	...	(40,000)	254,131	20,869	...	288,057
...	1,035,000	...	70,273	948,786	156,487	...	883,005

(S) Statutory transfer payment.

Details of Respendable Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Secretariat			
Budgetary (respendable revenues)			
Government-wide funds and Public service employer payments	371,986,090	371,986,090	361,321,487
People management	6,354,10	4,563,967	3,912,966
Total Ministry— Budgetary	378,321,500	376,550,057	365,234,453

Revenues

	Current year	Previous year
	\$	\$
Secretariat		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of salaries, goods and services	589,982	384,078
Adjustments to prior year's payables	10,121,023	707,610
	10,711,005	1,091,688
Sales of goods and services—		
Other fees and charges—		
Access to information requests	3,870	1,317
Recovery of Public Service Superannuation administration costs—Salaries and operating costs	4,563,967	3,912,966
	4,567,837	3,914,283
Proceeds from the disposal of surplus Crown assets	302	671
Miscellaneous revenues—		
Interest earned on advances	66,912	8,561
Parking fees	10,672,060	11,595,377
Recovery of Public Service Superannuation administration costs—Employee benefits	618,445	574,858
Recovery of Public Service Superannuation administration costs—Accommodations	312,225	284,800
Disciplinary penalties	38,334	62,593
Sundries	34,124	6,257
	11,742,100	12,532,446
Total Secretariat	27,021,244	17,539,088
Canada School of Public Service		
Other revenues—		
Refunds of previous years' expenditures—		
Refunds of previous years' expenditures	133,237	46,451
Adjustments to prior year's payables	46	366,651
	133,283	413,102
Sales of goods and services—		
Services of a regulatory nature—		
Subsection 18(2) of the <i>Canada School of Public Service Act</i> Course fees and other related revenues	71,652,943	69,936,076
Other fees and charges	265	445
	71,653,208	69,936,521

Revenues—Concluded

	Current year	Previous year
	\$	\$
Proceeds from the disposal of surplus Crown assets	11,303	2,242
Miscellaneous revenues	39,342	51,649
Total Agency	71,837,136	70,403,514
Office of the Commissioner of Lobbying		
Other revenues—		
Refunds of previous years' expenditures—		95
Refunds of previous years' expenditures	...	12,579
Adjustments to prior year's payables	857	
	857	12,674
Miscellaneous revenues	15	5
Total Agency	872	12,679
Office of the Public Sector Integrity Commissioner		
Other revenues—		
Refunds of previous years' expenditures—	723	38
Refunds of previous years' expenditures	58,679	173,591
Adjustments to prior year's payables		
	59,402	173,629
Miscellaneous revenues	3,735	...
Total Agency	63,137	173,629
Ministry Summary		
Other revenues—		
Refunds of previous years' expenditures	10,904,547	1,691,093
Sales of goods and services	76,221,045	73,850,804
Proceeds from the disposal of surplus Crown assets	11,605	2,913
Miscellaneous revenues	11,785,192	12,584,100
Total Ministry	98,922,389	88,128,910

SECTION 26

2010-2011

PUBLIC ACCOUNTS OF CANADA

Veterans Affairs

CONTENTS

	<i>Page</i>
Strategic outcome and program activity descriptions ..	26.2
Ministry summary	26.4
Program activity	26.6
Transfer payments	26.7
Details of spendable amounts	26.9
Revenues	26.9

Strategic Outcome

Eligible Veterans and other clients achieve their optimum level of well-being through programs and services that support their care, treatment, independence, and re-establishment.

Program Activity Descriptions

Compensation and financial support

Veterans Affairs provides, upon eligibility, pensions or awards for disability or death and financial support as compensation for hardships arising from disabilities and lost economic opportunities. Veterans Affairs has a comprehensive and integrated range of compensation and wellness programs to support its clients. These clients include: Veterans of the First World War, the Second World War, and the Korean War, Merchant Navy Veterans, Canadian Forces Veterans, Canadian Forces members, spouses, common-law partners, certain civilians, and survivors and dependants of military and civilian personnel. Veterans Affairs also administers disability pensions for the Royal Canadian Mounted Police under a Memorandum of Understanding. This program activity is delivered through operating and grants.

Veterans health care and re-establishment

Veterans Affairs provides health benefits, a Veterans independence program, long-term care, and rehabilitation and re-establishment support to eligible Veterans and others. The Health care program is designed to enhance the quality of life of Veterans Affairs' clients, promote independence, and assist in keeping clients at home and in their own communities by providing a continuum of care. The program activity is delivered through operating and contributions.

Strategic Outcome

Canadians remember and demonstrate their recognition of all those who served in Canada's efforts during war, military conflict and peace.

Program Activity Descriptions

National and international memorials

This activity is responsible for the delivery of funeral, burial and grave marking benefits, the presentation of memorials overseas and cemetery and grave maintenance, nationally and internationally. VAC also has an international presence in Europe. The administration of funeral, burial and grave marking benefits is carried out in partnership with Last Post Fund Corporation and the maintenance of war graves and memorials throughout the world is delivered in partnership with the Commonwealth War Graves Commission. This activity is delivered through grants and operating.

Remembrance outreach

Remembrance outreach is responsible for providing Canadians, especially youth, with opportunities to learn about remembrance subjects, via remembrance products, including printed and on-line materials, and activities. The Remembrance outreach program also provides leadership of and support to ceremonies and events, in Canada and internationally, that recognize and honour Canada's war dead and Veterans. Through the Partnership contribution program, non-profit organizations are able to apply for financial assistance to undertake remembrance initiatives that extend Veterans Affairs Canada's remembrance mandate. A new initiative, corporate engagement and marketing will help the Department extend the reach and capacity of its remembrance efforts. This activity is delivered through contributions, grants and operating.

Strategic Outcome

Fair and effective resolution of disability pension, disability award, and War Veterans Allowance appeals from Canada's war veterans, Canadian Forces members and Veterans, Royal Canadian Mounted Police clients, qualified civilians and their families.

Program Activity Descriptions

Veterans Review and Appeal Board redress process for disability pensions and awards

Provides Canada's war Veterans, eligible Canadian Forces members and Veterans, Royal Canadian Mounted Police clients, qualified civilians and their families with full opportunity to request review and appeal hearings to ensure a fair adjudicative process for disability pension, disability award, and War Veterans Allowance claims.

Strategic Outcome

Ombudsman recommendations advance Veterans Affairs fair and equitable treatment of eligible clients.

Program Activity Descriptions

Office for the Veterans Ombudsman independent review and recommendations on individual complaints and systemic issues.

Provides War Service Veterans, Veterans and serving members of the Canadian Forces (Regular and Reserve), members and former members of the Royal Canadian Mounted Police, spouses, common-law partners, survivors and primary caregivers, other eligible dependants and family members, other eligible clients and representatives of the afore-mentioned groups with the opportunity to request independent re-

views of their complaints by an impartial individual who was not part of the original decision-making process. The Veterans Ombudsman has the mandate to review and address complaints by clients and their representatives arising from the application of the provisions of the Veterans Bill of Rights; to identify and review emerging and systemic issues related to programs and services provided or administered by the Department or by third parties on the Department's behalf that impact negatively on clients; to review and address complaints by clients and their representatives related to programs and services provided or administered by the Department or by third parties on the Department's behalf, including individual decisions related to the programs and services for which there is no right of appeal to the Board; to review systemic issues related to the Board; and to facilitate access by clients to programs and services by providing them with information and referrals.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Ministry Summary

Source of authorities					Disposition of authorities					
Available from previous years	As shown in			Total available for use	Vote		Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	
	\$	\$	\$						\$	\$
...	930,168,103	...	...	930,168,103	1	Operating expenditures				
...	...	...	...	...	1a	Transfer of \$274,100 from Foreign Affairs and International Trade Vote 1				
...	...	3,414,000	...	3,414,000		Transfer from: Vote 1 (Foreign Affairs and International Trade)				
...	...	...	...	274,100		TB Vote 15 ⁽¹⁾				
...	...	...	...	2,970,578		TB Vote 25 ⁽¹⁾				
...	...	...	...	3,652,938		TB Vote 30 ⁽¹⁾				
...	...	...	...	4,715,481						
...	930,168,103	3,414,000	11,613,097	945,195,200		Total—Vote 1	912,328,739	32,866,461	...	912,448,307
...	2,432,508,000	...	...	2,432,508,000	5	Grants and contributions				
...	...	...	122,197,000	122,197,000		Transfer from TB Vote 5 ⁽¹⁾				
...	2,432,508,000	...	122,197,000	2,554,705,000		Total—Vote 5	2,546,405,035	8,299,965	...	2,432,439,341
...	9,943,839	...	...	9,943,839	10	Veterans Review and Appeal Board—Operating expenditures				
...	...	...	382,120	382,120		Transfer from: TB Vote 25 ⁽¹⁾				
...	...	...	80,244	80,244		TB Vote 30 ⁽¹⁾				
...	9,943,839	...	462,364	10,406,203		Total—Vote 10	10,399,375	6,828	...	10,371,196
...	41,209,711	...	4,738,322	45,948,033	(S)	Contributions to employee benefit plans	45,948,033	...	...	47,170,501
...	78,649	...	(1,011)	77,638	(S)	Minister of Veterans Affairs and Minister of State (Agriculture)—Salary and motor car allowance	77,638	...	...	74,925
...	175,000	...	(112,301)	62,699	(S)	Veterans insurance actuarial liability adjustment (<i>Veterans Insurance Act</i>)	62,699	...	...	135,244
...	10,000	...	(10,000)	...	(S)	Repayments under section 15 of the <i>War Service Grants Act</i> of compensating adjustments made in accordance with the terms of the <i>Veterans' Land Act</i>	...	...	...	...
...	10,000	...	(8,698)	1,302	(S)	Returned soldiers insurance actuarial liability adjustment (<i>The Returned Soldiers' Insurance Act</i>)	1,302	...	...	1,291
...	2,000	...	(2,000)	...	(S)	Re-establishment credits under section 8 of the <i>War Service Grants Act</i>	...	...	...	...
...	...	...	11,225	19,425	(S)	Spending of proceeds from the disposal of surplus Crown assets	19,425	...	...	41,887
8,200	...	...	132,825	132,825	(S)	Refunds of amounts credited to revenues in previous years	132,825	...	...	501,050
...	...	...	20,016	20,016	(S)	Court awards	20,016	...	...	17,312
...	...	...	...	...	(S)	Appropriations not required for the current year	...	...	...	9,046,043
8,200	3,414,105,302	3,414,000	139,040,839	3,556,568,341		Total budgetary	3,515,395,087	41,173,254	...	3,412,247,097

(S) (L) Loans to the Veterans' Land Act
Fund pursuant to the *Veterans'*
Land Act, Parts I, II and III as
amended by Vote L55, *Appropriation Act No. 3, 1970*. Limit
\$605,000,000 (Net)

604,988,342	...	...	604,988,342	...	(3,704)	...	604,992,046	(3,514)
8,200	3,414,105,302	3,414,000	139,040,839	3,556,568,341	3,515,395,087	41,173,254	...	3,412,247,097
604,988,342	...	...	...	604,988,342	(3,704)	...	604,992,046	(3,514)

Total Ministry—
Budgetary
Non-budgetary

Note: The full wording of all authorities granted in current year Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section I of this volume.

(S) Statutory authority.
(L) Non-budgetary authority (loan, investment or advance).
(1) Treasury Board Vote 5—Government contingencies.
Treasury Board Vote 10—Government-wide initiatives.
Treasury Board Vote 15—Compensation adjustments.
Treasury Board Vote 25—Operating budget carry forward.
Treasury Board Vote 30—Paylist requirements.

Program Activity

[illegible]

Transfer Payments

Source of authorities

Available from previous years	As shown in			Disposition of authorities			
\$	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers	Total available for use	Used in the current year	Variance	Available for use in subsequent years
\$	\$	\$	\$	\$	\$	\$	\$
Grants							
							Pensions for disability and death, including pensions granted under the authority of the Civilian Government Employees (War) Compensation Order, PC458848 of November 22, 1944, which shall be subject to the <i>Pension Act</i> ; for compensation for former prisoners of war under the <i>Pension Act</i> , and Newfoundland special awards
1,729,300,000	(15,700,000)	1,713,600,000	1,713,588,264	11,736	1,730,559,055
266,000,000	138,244,538	404,244,538	404,244,538	...	299,989,160
34,000,000	6,245,289	40,245,289	40,245,288	1	28,321,848
14,100,000	(2,600,000)	11,500,000	11,453,737	46,263	12,755,564
14,979,000	14,979,000	9,280,000	5,699,000	9,860,000
9,948,000	9,948,000	8,668,910	1,279,090	9,337,229
2,800,000	(2,700,000)	100,000	13,679	86,321	14,868
1,710,000	(947,778)	762,222	546,868	215,354	645,431
1,415,000	(500,000)	915,000	832,946	82,054	852,818
750,000	750,000	656,012	93,988	650,024
700,000	(300,000)	400,000	206,611	193,389	247,265
500,000	500,000	395,489	104,511	342,105
175,000	(112,301)	62,699	62,699	...	135,244
71,000	71,000	20,320	50,680	23,386
70,000	70,000	...	70,000	9,500
10,000	(10,000)	...	...	...	...
10,000	(8,698)	1,302	1,302	...	1,291
5,000	5,000	5,000	...	5,000
2,000	(2,000)	...	...	...	...
2,076,545,000	121,609,050	2,198,154,050	2,190,221,663	7,932,387	2,092,749,788
Total—Grants							

Transfer Payments—Concluded

Available from previous years	Source of authorities			Disposition of authorities			
	As shown in			Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
	\$	\$	\$				
				\$	\$	\$	\$
Contributions							
...	353,900,000	...	454,951	354,354,950	1	...	337,979,883
Contributions to veterans, under the Veterans independence program, to assist in defraying costs of extended health care not covered by provincial health programs							
...	2,260,000	...	(100,304)	1,792,119	367,577	...	1,846,205
Contributions under the Partnerships contribution program, to organizations, institutions and other levels of government, in support of projects related to the health and well-being of the veteran population, and commemoration activities and events							
...	...	...	100,304	100,304	...	...	...
...	356,160,000	...	454,951	356,247,373	367,578	...	339,826,088
Contributions under the community war memorial program, to partner with non-profit groups and organizations to assist with building new cenotaphs/monuments or major additions to existing cenotaphs/monuments							
...	2,432,705,000	...	122,064,001	2,546,469,036	8,299,965	...	2,432,575,876
Total—Contributions							
Total Ministry							

(\$) Statutory transfer payment.

Details of Responsible Amounts

	Authorities available for use in the current year	Authorities used in the current year	Authorities used in the previous year
	\$	\$	\$
Non-budgetary (responsible receipts)			
Veterans' Land Act Fund— Advances	...	3,704	3,514
Repayment of loans	...	3,704	3,514
Total Ministry— Non-budgetary			

Revenues

	Current year	Previous year
	\$	\$
Other revenues—		
Return on investments—		
Loans, investments and advances—		
Veterans' Land Act Fund—Advances—		
Interest	496	686
Refunds of previous years' expenditures—		
War veterans allowance	258,935	305,652
Pensions	7,375,545	6,592,204
Other grants and contributions	2,388,836	2,296,597
Refunds of operating and maintenance funds	4,027,250	3,061,210
	14,050,566	12,255,663
Sales of goods and services—		
Services of a non-regulatory nature—		
Provincial hospital insurance plans for in-patient		
hospital services	14,409,941	14,416,309
Other in-patient hospital services	4,251,068	3,892,202
Meals	448,550	356,804
	19,109,559	18,665,315
Sales of goods and information products	241	350
Other fees and charges—		
Rental of non-residential buildings	185,130	...
	19,294,930	18,665,665
	11,225	48,599
Proceeds from the disposal of surplus Crown assets		
Miscellaneous revenues—		
Recovery of pensions from foreign governments	1,543,829	2,146,475
Rental of space in hospitals	96,703	127,399
Gifts to the Crown	...	1,126,742
Sundries	210,970	359,696
Gains of foreign exchange	426	...
	1,851,928	3,760,312
Total Ministry	35,209,145	34,730,925

SECTION 27

2010–2011

PUBLIC ACCOUNTS OF CANADA

Western Economic Diversification

CONTENTS

	<i>Page</i>
Strategic outcome and program activity descriptions ..	27.2
Ministry summary	27.3
Program activity	27.4
Transfer payments	27.5
Revenues	27.6

Strategic Outcome

The western Canadian economy is developed and diversified.

Program Activity Descriptions

Community economic development

This program activity involves economic development and diversification initiatives that support communities to sustain their economies and adjust to changing and challenging economic circumstances. It includes facilitating economic recovery from depressed economic circumstances. It ensures that economic, social and environmental considerations are taken into account in initiatives designed to foster community growth and economic development. It involves projects that assist communities to assess community strengths, weaknesses, opportunities, and potential for new economic activity and to develop and implement community plans. It also involves investments in community infrastructure, coordinated with provincial and municipal governments to maximize benefits. The process involves community-based consultations to ensure federal programs, services and horizontal initiatives serve the need of western Canadian communities.

Innovation

This program activity facilitates the West's transition to a knowledge-based economy. Through innovation, knowledge is translated into new products and services and to new ways of designing, producing or marketing existing products or services for public and private markets. This recognizes that innovation occurs at the firm level, through a highly complex interdependent system that includes elements such as knowledge infrastructure, basic and applied research and development, highly qualified personnel, access to adequate patient financing, technology commercialization facilities and support systems and mechanisms to link these elements to each other. The process of innovation is not linear or

isolated but occurs within a broader context known as an "innovation system". This will strengthen the western innovation system in order to facilitate the development of clusters and to enhance the potential of innovation to create value and wealth.

Business development

This program activity works with western Canadian businesses, industry and research organizations to undertake initiatives to enhance business productivity and competitiveness, support trade and investment attraction and penetration of western Canadian technologies, services and value-added products into international markets. Value-added production will be strengthened through support for initiatives in priority sectors to introduce new products, technologies, or innovations to existing production and processes. Access to risk capital and business services for entrepreneurs and small business will also be improved through programs and services offered in conjunction with other business services organizations and associations.

Policy, advocacy and coordination

This program activity arises from the *Western Economic Diversification Act* (1988), which empowers the Minister to advance the interests of Western Canada in national economic policy, program and project development and implementation, through the establishment of cooperative relationships with the western provinces and other stakeholders, and through the initiation of policy research. Through this activity, Western Economic Diversification Canada advocates for Western Canada in national policy discussions, resulting in effective strategies, policies and programs to address the economic development needs and aspirations of western Canadians. It also includes leading federal and intergovernmental collaboration to pursue key opportunities for long-term growth and diversification in areas of federal or shared federal-provincial jurisdiction. Finally, it includes undertaking research and analysis required to inform policy and program decisions.

Strategic Outcome

The following program activity supports all strategic outcomes within this organization.

Program Activity Descriptions

Internal services

Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and oversight services; Communications services; Legal services; Human resources management services; Financial management services; Information management services; Information technology services; Real property services; Materiel services; Acquisition services; and Travel and other administrative services. Internal services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

Ministry Summary

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Total available for use	Vote				
	Main Estimates	Supplementary Estimates	Adjustments, warrants and transfers			Used in the current year	Lapsed or (overexpended)	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$		\$	\$	\$	\$
...	54,894,794	...	...	54,894,794	1	Operating expenditures			
...	...	2,396,126	...	2,396,126	1b	Transfer of \$20,000 from Industry Vote 1			
...	...	...	20,000	20,000		Transfer from: Vote 1 (Industry)			
...	...	...	2,086,236	2,086,236		TB Vote 25 ⁽¹⁾			
...	...	...	900,350	900,350		TB Vote 30 ⁽¹⁾			
...	54,894,794	2,396,126	3,006,586	60,297,506		Total—Vote 1	54,474,589	5,822,917	...
...	368,188,923	...	...	368,188,923	5	Grants and contributions			54,990,548
...	...	9,193,971	...	9,193,971	5a	Grants and contributions			
...	...	28,183,480	...	28,183,480	5b	Grants and contributions			
...	...	...	(250,000)	(250,000)		Transfer to Vote 65 (Canadian Heritage)			
...	368,188,923	37,377,451	(250,000)	405,316,374		Total—Vote 5	387,357,691	17,958,683	226,147,411
...	5,872,702	...	783,707	6,656,409	(S)	Contributions to employee benefit plans			
...	2,000	...	122	2,122	(S)	Minister of State—Motor car allowance	6,656,409	...	6,712,167
...	...	...	...	...	(S)	Spending of proceeds from the disposal of surplus	2,122	...	2,122
...	...	...	332	332	(S)	Crown assets			
...	...	...	207	207	(S)	Collection agency fees	332	...	2,262
...	...	13,500,000	...	13,500,000	(S)	Community Adjustment Fund	207	...	11,989
...	...	4,500,000	...	4,500,000	(S)	Contributions to the Rick Hansen Foundation	13,500,000	...	133,437,000
...	...	...	...	...	(S)		4,500,000	...	...
...	428,958,419	57,773,577	3,540,954	490,272,950		Total Ministry—Budgetary	466,491,350	23,781,600	421,303,499

Note: The full wording of all authorities granted in current year Appropriation Acts, of all authorities granted by statutes other than Appropriation Acts, of all non-lapsing authorities granted / repealed in the current year, and of all authorities available from previous years is given in Section 1 of this volume.

(S) Statutory authority.

⁽¹⁾ Treasury Board Vote 5—Government contingencies.

Treasury Board Vote 10—Government-wide initiatives.

Treasury Board Vote 15—Compensation adjustments.

Treasury Board Vote 25—Operating budget carry forward.

Treasury Board Vote 30—Paylist requirements.

Program Activity

	Operating		Capital		Transfer payments		Revenues netted against expenditures		Non-budgetary		Total	
	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year	Total authorities available for use	Authorities used in the current year
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Community economic development	18,598,970	11,904,808	...	...	319,150,442	292,587,720	...	...	...	...	337,749,412	304,492,528
Innovation	7,864,975	3,831,364	...	...	65,660,932	73,270,334	...	...	...	...	73,525,907	77,101,698
Business development	12,308,979	8,977,827	...	...	37,469,500	39,182,669	...	...	...	...	49,778,479	48,160,496
Internal services	19,753,767	28,078,907	...	...	...	...	...	...	...	...	19,753,767	28,078,907
Policy, advocacy and coordination	8,429,885	8,340,753	...	...	1,035,500	316,968	...	...	...	...	9,465,385	8,657,721
Total Ministry—Budgetary	66,956,576	61,133,659	...	...	423,316,374	405,357,691	...	...	...	...	490,272,950	466,491,350

Transfer Payments

Source of authorities					Disposition of authorities				
Available from previous years	As shown in			Adjustments, warrants and transfers	Total available for use	Disposition of authorities			
	Main Estimates	Supplementary Estimates				Used in the current year	Variance	Available for use in subsequent years	Used in the previous year
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
...	5,000,000	...	(4,000,000)	1,000,000	Grants	1,000,000	...	...	...
...	245,932,211	13,400,000	4,143,058	263,475,269	Grants for the Western diversification program	260,233,150	3,242,119	...	...
...	86,202,719	19,599,556	...	105,802,275	Contributions	91,085,711	14,716,564	...	43,228,222
...	23,653,993	3,640,000	1,951,121	29,245,114	Contributions under the Western diversification program	29,245,114	...	...	...
...	...	571,228	(571,228)	...	Contributions for the Recreational Infrastructure Canada program	...	...	...	...
...	...	166,667	...	166,667	Contributions under the Community futures program	166,667	...	...	...
...	...	4,500,000	...	4,500,000	Contribution to the University of Saskatchewan for the International Vaccine Centre's (InerVac) Biosafety Level III Containment Facility	4,500,000	...	...	...
...	3,900,000	...	567,870	4,467,870	(S) Contributions to the Infrastructure Canada program	4,467,870	...	...	...
...	3,500,000	...	(2,340,821)	1,159,179	Contributions to the Rick Hansen Foundation	1,159,179	...	...	...
...	...	...	...	...	Contributions under the Women's Enterprise Initiative	...	...	...	...
...	...	...	...	...	Contributions under the Loan and investment program	...	...	...	...
...	...	13,500,000	...	13,500,000	(S) Contributions under programs or for projects that promote or enhance the economic development and diversification of Western Canada, including the initiation, promotion or expansion of enterprises, the establishment of new businesses, research and development activities, the development of business infrastructure, and selective contributions to other programs affecting regional and economic development in Western Canada	13,500,000	...	...	133,437,000
...	...	...	...	...	Items not required for the current year	...	...	...	182,919,189
...	363,188,923	55,377,451	3,750,000	422,316,374	Total—Contributions	404,357,691	17,958,683	...	359,584,411
...	368,188,923	55,377,451	(250,000)	423,316,374	Total Ministry	405,357,691	17,958,683	...	359,584,411

(S) Statutory transfer payment.

Revenues

	Current year	Previous year
	\$	\$
Other revenues—		
Refunds of previous years' expenditures—		
Refunds—Operating	1,038,275	605,020
Adjustments to prior year's payables	4,609,782	1,565,284
	5,648,057	2,170,304
Proceeds from the disposal of surplus Crown assets	332	2,262
Miscellaneous revenues—		
Interest on repayable contributions	507,367	2,275,379
Rescheduling—Compensatory payments on repayable contributions	159,808	55,413
Repayable contributions	3,025,853	3,369,422
Sundries	44,309	386,999
	3,737,337	6,087,213
Total Ministry	9,385,726	8,259,779

SECTION 28

2010-2011

PUBLIC ACCOUNTS OF CANADA

Index

- A**
- ACCOUNTS PAYABLE AND ACCRUED LIABILITIES, *see* *Volume I, Section 5*
- ACQUISITION OF LAND, BUILDINGS AND WORKS, *see* *Volume III, Section 4*
- ACQUISITION OF MACHINERY AND EQUIPMENT, *see* *Volume III, Section 5*
- AGRICULTURE AND AGRI-FOOD, 2
- Assisted Human Reproduction Agency of Canada, 13
- ATLANTIC CANADA OPPORTUNITIES AGENCY, 3
- Atomic Energy of Canada Limited, 19
- Auditor General, 9
- Authorities available from previous years, 1.96
- Authorities for the spending of proceeds from the disposal of surplus Crown assets, 1.106
- Authorities granted by statutes other than Appropriation Acts, 1.82
- Authorities granted in current year Appropriation Acts, 1.48
- C**
- Canada Border Services Agency, 22
- Canada Council for the Arts, 5
- Canada Deposit Insurance Corporation, 9
- Canada Industrial Relations Board, 14
- Canada Mortgage and Housing Corporation, 14
- Canada Post Corporation, 24
- CANADA REVENUE AGENCY, 4
- Canada School of Public Service, 25
- Canadian Air Transport Security Authority, 24
- Canadian Artists and Producers Professional Relations Tribunal, 14
- Canadian Broadcasting Corporation, 5
- Canadian Centre for Occupational Health and Safety, 14
- Canadian Commercial Corporation, 11
- Canadian Dairy Commission, 2
- Canadian Environmental Assessment Agency, 8
- C** *Continued*
- Canadian Food Inspection Agency, 2
- Canadian Forces Grievance Board, 18
- Canadian Grain Commission, 2
- CANADIAN HERITAGE, 5
- Canadian Human Rights Commission, 17
- Canadian Human Rights Tribunal, 17
- Canadian Institutes of Health Research, 13
- Canadian Intergovernmental Conference Secretariat, 21
- Canadian International Development Agency, 11
- Canadian International Trade Tribunal, 9
- Canadian Museum for Human Rights, 5
- Canadian Museum of Civilization, 5
- Canadian Museum of Immigration at Pier 21, 5
- Canadian Museum of Nature, 5
- Canadian Northern Economic Development Agency, 15
- Canadian Nuclear Safety Commission, 19
- Canadian Polar Commission, 15
- Canadian Radio-television and Telecommunications Commission, 5
- Canadian Security Intelligence Service, 22
- Canadian Space Agency, 16
- Canadian Tourism Commission, 16
- Canadian Transportation Accident Investigation and Safety Board, 21
- Canadian Transportation Agency, 24
- Cape Breton Development Corporation, 3,
- CASH AND ACCOUNTS RECEIVABLE, see* *Volume I, Section 7*
- Chief Electoral Officer, 21
- CITIZENSHIP AND IMMIGRATION, 6
- Commissioner for Federal Judicial Affairs, 17
- CONSOLIDATED ACCOUNTS, *see* *Volume I, Section 4*
- CONTRACTUAL OBLIGATIONS AND CONTINGENT LIABILITIES, *see* *Volume I, Section 11*
- C—Concluded**
- Copyright Board, 16
- Correctional Service of Canada, 22
- Courts Administration Service, 17
- D**
- Details of other program expenses of other ministries, 1.12
- Details of other transfer payments by ministry, 1.11
- Details of spendable amounts—*See related ministerial section*
- E**
- ECONOMIC DEVELOPMENT AGENCY OF CANADA FOR THE REGIONS OF QUEBEC, 7
- Enterprise Cape Breton Corporation, 3
- ENVIRONMENT, 8
- F**
- Farm Credit Canada, 2
- Federal Bridge Corporation Limited, 24
- Federal Economic Development Agency for Southern Ontario, 16
- FEDERAL-PROVINCIAL SHARED-COST PROGRAMS, *see* *Volume III, Section 9*
- FINANCE, 9
- Financial Consumer Agency of Canada, 9
- FINANCIAL STATEMENTS DISCUSSION AND ANALYSIS, *see* *Volume I, Section 1*
- FINANCIAL STATEMENTS OF REVOLVING FUNDS, *see* *Volume III, Section 1*
- FINANCIAL STATEMENTS OF THE GOVERNMENT OF CANADA AND REPORT AND OBSERVATIONS OF THE AUDITOR GENERAL OF CANADA, *see* *Volume I, Section 2*
- Financial Transactions and Reports Analysis Centre of Canada, 9
- First Nations Statistical Institute, 15
- FISHERIES AND OCEANS, 10

F—Concluded

FOREIGN AFFAIRS AND INTERNATIONAL TRADE, 11
FOREIGN EXCHANGE ACCOUNTS, *see Volume I, Section 8*
Freshwater Fish Marketing Corporation, 10

G

GOVERNOR GENERAL, 12

H

Hazardous Materials Information Review Commission, 13
HEALTH, 13
House of Commons, 20
HUMAN RESOURCES AND SKILLS DEVELOPMENT, 14

I

Immigration and Refugee Board of Canada, 6
INDIAN AFFAIRS AND NORTHERN DEVELOPMENT, 15
Indian Residential Schools Truth and Reconciliation Commission Secretariat, 15

INDUSTRY, 16

INTEREST-BEARING DEBT, *see Volume I, Section 6*

International Development Research Centre, 11

International Joint Commission (Canadian Section), 11

J

Jacques Cartier and Champlain Bridges Incorporated, The, 24
JUSTICE, 17

L

Library and Archives of Canada, 5
Library of Parliament, 20
LOANS, INVESTMENTS AND ADVANCES, *see Volume I, Section 9*

M

Marine Atlantic Inc., 24
Military Police Complaints Commission, 18

M—Concluded

Ministerial expenditures by standard object, 1.13
Ministerial expenditures by type, 1.4
Ministerial revenues, 1.22
Ministry summary (of source and disposition of authorities)—*See related ministerial section*

N

NAFTA Secretariat—Canadian Section, 11
National Arts Centre Corporation, 5
National Battlefields Commission, 5
National Capital Commission, 24
NATIONAL DEFENCE, 18
National Energy Board, 19
National Film Board, 5
National Gallery of Canada, 5
National Museum of Science and Technology, 5
National Parole Board, 22
National Research Council of Canada, 16
National Round Table on the Environment and the Economy, 8

NATURAL RESOURCES, 19

Natural Sciences and Engineering Research Council, 16

NON-FINANCIAL ASSETS, *see Volume I, Section 10*

Non-lapsing authorities granted/repealed in the current year, 1.104

Northern Pipeline Agency, 19

O

Office of Infrastructure of Canada, 24
Office of the Commissioner of Lobbying, 25
Office of the Commissioner of Official Languages, 21
Office of the Communications Security Establishment Commissioner, 18
Office of the Co-ordinator, Status of Women, 5
Office of the Conflict of Interest and Ethics Commissioner, 20

O—Concluded

Office of the Correctional Investigator, 22
Office of the Director of Public Prosecutions, 17
Office of the Public Sector Integrity Commissioner, 25
Office of the Superintendent of Financial Institutions, 9
Offices of the Information and Privacy Commissioners of Canada, 17
Old Port of Montreal Corporation Inc., 21, 24
OTHER GOVERNMENT-WIDE INFORMATION, *see Volume III, Section 10*
OTHER MISCELLANEOUS INFORMATION, *see Volume III, Section 11*

P

Parks Canada Agency, 8

PARLIAMENT, 20

Patented Medicine Prices Review Board, 13

PAYMENTS OF CLAIMS AGAINST THE CROWN,
EX GRATIA PAYMENTS AND COURT AWARDS, *see Volume III, Section 8*

PPP Canada Inc., 9

PRIVY COUNCIL, 21

PROFESSIONAL AND SPECIAL SERVICES, *see Volume III, Section 3*

Program activity—*See related ministerial section*

Program activity descriptions, Strategic outcome and—*See related ministerial section*

Public Appointments Commission Secretariat, 21

PUBLIC DEBT CHARGES, *see Volume III, Section 7*

Public Health Agency of Canada, 13

PUBLIC SAFETY AND EMERGENCY PREPAREDNESS, 22

Public Service Commission, 5

Public Service Labour Relations Board, 5

Public Service Staffing Tribunal, 5

PUBLIC WORKS AND GOVERNMENT SERVICES, 23

R

- Recapitulation of external expenses by type, 1.10
- Recapitulation of external revenues by source, 1.28
- Reconciliation of external expenditures by standard object to expenses, 1.21
- Registry of the Competition Tribunal, 16
- Registry of the Public Servants Disclosure Protection Tribunal, 5
- Registry of the Specific Claims Tribunal, 15
- Revenues—*See related ministerial section*
- REVENUES, EXPENSES AND ACCUMULATED DEFICIT, *see Volume I, Section 3*
- Royal Canadian Mint, 24
- Royal Canadian Mounted Police, 22
- Royal Canadian Mounted Police External Review Committee, 22
- Royal Canadian Mounted Police Public Complaints Commission, 22

S

- Sales of goods and services, 1.30
- Security Intelligence Review Committee, 21
- Senate, The, 20
- Senate Ethics Officer, 20
- Social Sciences and Humanities Research Council, 16
- Source and disposition of authorities by type (voted and statutory), 1.42
- Source and disposition of budgetary authorities by ministry, 1.34
- Source and disposition of non-budgetary authorities by ministry, 1.40
- Standards Council of Canada, 16
- Statement of revenues and expenses, 1.3
- Statistics Canada, 16
- Strategic outcome and program activity descriptions—*See related ministerial section*

SUMMARY TABLES AND APPENDICES, 1

S—Concluded

SUPPLEMENTARY INFORMATION REQUIRED BY THE FINANCIAL ADMINISTRATION ACT, *see Volume III, Section 2*

Supreme Court of Canada, 17

T

- Telefilm Canada, 5
- Transfer payments—*See related ministerial section*
- TRANSFER PAYMENTS, *see Volume III, Section 6*
- TRANSPORT, 24
- Transportation Appeal Tribunal of Canada, 24
- TREASURY BOARD, 25

V

- VETERANS AFFAIRS, 26
- VIA Rail Canada Inc., 24

W

WESTERN ECONOMIC DIVERSIFICATION, 27



3 1761 11549499 9